



Agenda

Audit and Scrutiny Committee

Tuesday, 7 December 2021 at 7.00 pm

Council Chamber, Town Hall, Ingrave Road, Brentwood, Essex CM15
8AY

Membership (Quorum – 3)

Cllrs Nolan (Chair), Tanner (Vice-Chair), Mrs Fulcher, Haigh, Hirst, Jakobsson, McLaren, Naylor and Mrs Pound

Substitute Members

Cllrs Barber, Cuthbert, Mrs Hones, Laplain and White

Agenda

Item	Item	Wards(s) Affected	Page No
	Live broadcast		
	<u>Live broadcast to start at 7pm and available for repeat viewing.</u>		
1.	Apologies for Absence		
2.	Minutes of the previous meeting		5 - 10
3.	Internal Audit Progress Report 2021/22	All Wards	11 - 58
4.	Risk Management	All Wards	59 - 80
5.	Formal Complaints & Performance Indicator Working Group	All Wards	81 - 108
6.	Scrutiny Work Programme 2021/22	All Wards	109 - 114

7. **Arrangements to Appoint external auditors from 2023/24** All Wards
To follow
8. **External Audit Plan 2020/21** All Wards 115 - 168
9. **Urgent Business**
An item of business may only be considered where the Chair is of the opinion that, by reason of special circumstances, which shall be specified in the Minutes, the item should be considered as a matter of urgency.



Jonathan Stephenson
Chief Executive

Town Hall
Brentwood, Essex
29.11.2021

Information for Members

Substitutes

The names of substitutes shall be announced at the start of the meeting by the Chair and the substitution shall cease at the end of the meeting.

Where substitution is permitted, substitutes for quasi judicial/regulatory committees must be drawn from Members who have received training in quasi- judicial/regulatory decision making. If a casual vacancy occurs on a quasi judicial/regulatory committee it will not be filled until the nominated member has been trained.

Rights to Attend and Speak

Any Members may attend any Committee to which these procedure rules apply.

A Member who is not a member of the Committee may speak at the meeting. The Member may speak at the Chair's discretion, it being the expectation that a Member will be allowed to speak on a ward matter.

Members requiring further information, or with specific questions, are asked to raise these with the appropriate officer at least two working days before the meeting.

Point of Order/ Personal explanation/ Point of Information

Point of Order

A member may raise a point of order at any time. The Mayor will hear them immediately. A point of order may only relate to an alleged breach of these Procedure Rules or the law. The Member must indicate the rule or law and the way in which they consider it has been broken. The ruling of the Mayor on the point of order will be final.

Personal Explanation

A member may make a personal explanation at any time. A personal explanation must relate to some material part of an earlier speech by the member which may appear to have been misunderstood in the present debate, or outside of the meeting. The ruling of the Mayor on the admissibility of a personal explanation will be final.

Point of Information or clarification

A point of information or clarification must relate to the matter being debated. If a Member wishes to raise a point of information, he/she must first seek the permission of the Mayor. The Member must specify the nature of the information he/she wishes to provide and its importance to the current debate. If the Mayor gives his/her permission, the Member will give the additional information succinctly. Points of Information or clarification should be used in exceptional circumstances and should not be used to interrupt other speakers or to make a further speech when he/she has already spoken during the debate. The ruling of the Mayor on the admissibility of a point of information or clarification will be final.

Information for Members of the Public

Access to Information and Meetings

You have the right to attend all meetings of the Council and Committees. You also have the right to see the agenda, which will be published no later than 5 working days before the meeting, and minutes once they are published.

Dates of the meetings are available at www.brentwood.gov.uk.

Guidelines on filming, photography, recording and use of social media at council and committee meetings

The council welcomes the filming, photography, recording and use of social media at council and committee meetings as a means of reporting on its proceedings because it helps to make the council more transparent and accountable to its local communities.

Where members of the public use a laptop, tablet device, smart phone or similar devices to make recordings, these devices must be set to 'silent' mode to avoid interrupting proceedings of the council or committee.

If you wish to record the proceedings of a meeting and have any special requirements or are intending to bring in large equipment then please contact the Communications Team before the meeting.

The use of flash photography or additional lighting may be allowed provided it has been discussed prior to the meeting and agreement reached to ensure that it will not disrupt proceedings.

The Chair of the meeting may terminate or suspend filming, photography, recording and use of social media if any of

these activities, in their opinion, are disrupting proceedings at the meeting.

 **Private Session**

Occasionally meetings will need to discuss some of its business in private. This can only happen on a limited range of issues, which are set by law. When a Committee does so, you will be asked to leave the meeting.

 **modern.gov app**

View upcoming public committee documents on your Apple or Android device with the free modern.gov app.

 **Access**

There is wheelchair access to the meeting venue from the Main Entrance. If you do wish to attend this meeting, please contact the clerk should you have specific accessibility needs. There is an induction loop in the meeting room.

 **Evacuation Procedures**

Evacuate the building using the nearest available exit and congregate at the assembly point in the Car Park.



Minutes

Audit and Scrutiny Committee Tuesday, 28th September, 2021

Membership/Attendance

Cllr Nolan (Chair)	Cllr Jakobsson
Cllr Tanner (Vice-Chair)	Cllr McLaren
Cllr Mrs Fulcher	Cllr Naylor
Cllr Hirst	Cllr Mrs Pound

Substitute Present

Also Present

Cllr Barber
Cllr White

Officers Present

Steve Summers	-	Strategic Director (Deputy Chief Executive)
Jacqueline Van Mellaerts	-	Corporate Director (Finance & Resources)
Amanda Julian	-	Corporate Director (Law and Governance) and Monitoring Officer
Tracey Lilley	-	Corporate Director (Housing & Community Safety)
Janine Combrinck	-	Internal Audit, BDO
Zoe Borman	-	Governance and Member Support Officer

LIVE BROADCAST

[Live broadcast to start at 7pm and available for repeat viewing.](#)

125. Apologies for Absence

Apologies had been received from Cllr Haigh.

126. Minutes of the previous meeting

The Minutes of the Audit & Scrutiny meeting held on 6th July were approved as a true record.

127. Certification of Housing Benefit Subsidy Claim 2019-20

This report presented the External Auditor's annual report in respect of the Certification of the Housing Benefit Subsidy Claim for the financial year 2019/20.

Members complimented officers on the thorough report and significantly low error rate resulting in no detrimental effect to the Council's claim from DWP. However, concerns were raised regarding errors relating to child benefit claims which Mrs Van Mellaerts advised was being dealt with in accordance with the recommendation following the audit.

Members were asked to note the report.

128. Internal Audit Progress Report 2021-22

This report intended to inform the Audit and Scrutiny Committee of progress made against the 2021/22 internal audit plan.

The following reports had been finalised since the last Committee:

- Covid-19 grants expenditure (Substantial/Moderate)
- Local development plan (Substantial/Substantial)
- IT Data Breaches (Substantial/Moderate)

Ms Janine Combrinck, Internal Auditor, was present at the meeting and summarised the report.

Members raised concerns regarding the number of outstanding recommendations and timeframes involved. Officers assured Members that these would be reviewed in detail over the next two months in order to close as many as possible.

Members were asked to note the report.

129. Risk Management

This report updated members of the Audit & Scrutiny Committee on the status of the Council's 2021/22 Strategic Risk Register and high-level operational risks.

The Risk Registers are currently under review to align them to the Corporate Strategy, as well as presenting them in a more appropriate format.

Mrs Van Mellaerts summarised the report.

Members raised concerns regarding risk around the national shortage of HGV drivers and potential wage demands. Officers advised that the wider issue was being reviewed in terms of collaborating with other authorities and upskilling to mitigate risk.

Further concerns were raised regarding the Treasury Management risk and the latest Bank of England guidance concerning inflation, highlighting the short-term risk of modest tightening of monetary policy. Members asked if this particular risk was being reviewed. Mrs Van Mellaerts advised this risk had been recently categorised as a medium risk and that the Council's relationship with the Treasury advisors was strong, receiving weekly updates and in regular dialogue and the Council were confident the treasury function would not fail. However, the risk register is being reviewed and an additional risk regarding inflation may be added in the future. Long and short term borrowing is constantly measured and reviewed. Interest rates also form part of the MTFs and further monitored via this mechanism.

Following a full discussion, Members were asked to note the report.

130. Formal Complaints & Performance Indicator Working Group

This report submitted the report and recommendations of the Formal Complaints and Performance Indicators Working Group for consideration by the Audit & Scrutiny Committee.

A motion was **MOVED** by Cllr Nolan and **SECONDED** by Cllr Tanner to approve the recommendations in the report.

Following a full discussion a vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY:**

To note the Formal Complaints and Performance Indicators Working Group report, as attached at Appendix A, and agree the recommendations contained within it.

Reasons for Recommendation

To ensure the Council provides quality customer services.

131. Local Development Plan Member Working Group Update

The Local Development Plan (LDP) Member Working Group is an established engagement between Officers and Councillors focussed on delivery of the

Council's Local Plan and related work. Its purpose was approved by Policy, Projects and Resources Committee in September 2017.

The work of the working group is monitored by the Audit and Scrutiny Committee as part of the committee's work programme. This report provided an update on the most recent meetings of the working group.

Members were asked to note the report.

132. Scrutiny Work Programme 2021/22

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee. This report provided an update of the current scrutiny work programme and is set out in Appendix A.

In addition, as requested at the last Audit & Scrutiny Committee (min 77 refers) attached at Appendix B for information are the minutes of the Brentwood Leisure Trust Working Group held on the 10th August 2021.

Mr Summers advised that 2 items were missing from the Scrutiny Work Programme attached as Appendix A to the report.

1. Council Motions
2. Member representation on outside organisations.

The amended appendix is attached to the Minutes.

A motion was **MOVED** by Cllr Nolan and **SECONDED** by Cllr Tanner to approve the recommendations in the report.

Following a full discussion a vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY:**

1. That the Committee considers and agrees the 2021/22 Scrutiny work programme as set out in Appendix A to include Council Motions and Member representation on outside organisations.

Reasons for Recommendation

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee.

133. Axis Annual Report 2020-21

This report submitted the review of the Strategic Asset Management Contract between the Council and Axis for the period April 2020 – March 2021 following presentation to the Member Working Group for consideration by the Audit & Scrutiny Committee.

Ms Lilley was present at the meeting and summarised the report.

Members welcomed this report and were pleased to see positive feedback from tenants.

Ms Lilley clarified the stringent controls in place with regards to the signing off of works undertaken and the availability of the out of hours service.

With regard to the concerns raised concerning contract management, officers advised officer training was in place and that the Contract Schedule was currently being updated.

134. Urgent Business

There were no urgent items.

The meeting concluded at 20:30

This page is intentionally left blank

Agenda Item 3

Committee: Audit and Scrutiny	Date: 7 December 2021
Subject: Internal Audit Progress Report 2021/22	Wards Affected: All
Report of: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer	Public
Report Author/s: Jacqueline Van Mellaerts, Corporate Director (Finance and Resources) and Section 151 Officer Telephone: 01277 312500 E-mail: Jacqueline.vanmellaerts@brentwood.gov.uk	For Information

Summary

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2021/22 internal audit plan.

The following report has been finalised since the last Committee:

- Planning (Moderate/Substantial)

Main Report

Introduction and Background

1. This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2021/22 internal audit plan. It summarises the work internal audit have done, together with their assessment of the systems reviewed and the recommendations they have raised.
2. Their work complies with Public Sector Internal Audit Standards. As part of their audit approach, they have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable them to give assurance on the risk management and internal control processes in place to mitigate the risks identified.
3. The Audit Committee approved the 2021/22 annual audit plan in March 2021. The progress against plan is reported at every Audit and Scrutiny Committee during 2021/22.

Issue, Options and Analysis of Options

4. The following report has been finalised since the last Committee:
 - Planning (Moderate/Substantial)

The conclusion of the audit is as follows:

Planning (Moderate/Substantial)

5. Our testing found that the Council has effective processes in place for responding to and processing planning applications through the Uniform and iDocs systems. However, improvement in arrangements is required in relation to maintaining an up to date Planning Handbook for staff, requiring conflicts of interest to be logged by Planning Officers and recording further detail about the consultation process and responses received for each planning application.

Consequently, we conclude moderate assurance over the design of the Council's planning processes and substantial assurance over their operational effectiveness.

We have raised three medium priority recommendations

6. A Summary of outstanding Recommendations from previous audits are included in Appendix B – Follow up report.
7. This is regularly monitored by Senior Officers and will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due by 31 January 2022..

Consultation

Not applicable.

References to Corporate Strategy

To ensure the Council is effective and efficient by delivering services that are value for money and meet the needs of our residents.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer.

Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk

There are no direct financial implications arising from this report.

Legal Implications

Name & Title: Amanda Julian, Corporate Director (Law & Governance) and Monitoring Officer

Tel & Email: 01277 312500 / amanda.julian@brentwood.gov.uk

There are no legal implications arising from this report.

Economic Implications

Name/Title: Phil Drane, Corporate Director (Planning & Economy)

Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk

There are no direct economic implications arising from this report.

Background Papers

None

Appendices to this report

Appendix A: Internal Audit Progress Report

Appendix B: Internal Audit Follow Up Report

This page is intentionally left blank



INTERNAL AUDIT PROGRESS REPORT
BRENTWOOD BOROUGH COUNCIL

November 2021

IDEAS | PEOPLE | TRUST



CONTENTS

	Page
Summary of 2021/22 Work	3
Executive Summaries of Final Reports:	
• Planning	5
Key Performance Indicators	10
Appendix I: Internal Audit Opinion Definitions	12

SUMMARY OF 2021/22 WORK

Internal Audit

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2021/22 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised.

Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

Internal Audit Methodology

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report, and are based on us giving either "substantial", "moderate", "limited" or "no". The four assurance levels are designed to ensure that the opinion given does not gravitate to a "satisfactory" or middle band grading. Under any system we are required to make a judgement when making our overall assessment.

For audits with a substantial or moderate assurance opinions, the executive summaries from the final report are included in the Internal Audit Progress Report. For audits with a limited or no assurance opinion, the full report will be included with the papers.

2020/21 Internal Audit Plan

The following report has been finalised since our last progress report to the Audit and Scrutiny Committee, and the executive summary is included in this report:

- Planning

The following audits are in progress at the time of drafting this report:

- Partnerships
- Capital projects
- Homelessness



Changes to the Plan

We agreed changes to the timings of the audit below, at the request of officers:

- Covid-19 Grants Expenditure - moved from Q1 to Q2 - completed in Q2
- Planning - moved from Q2 to Q3 - completed in Q3
- Building control - moved from Q2 to Q4 as we have not yet secured a scoping meeting
- Democratic services - planned for Q3 but may move to Q4 as we have not yet secured a scoping meeting
- Affordable Housing - planned for Q3 but may move to Q4 as we are still making arrangements for this audit.

Scoping meetings have been held for all remaining Q4 audits.

REVIEW OF 2021/22 WORK

Audit	Exec Lead	Start Date	Planning	Fieldwork	Reporting	Design	Effectiveness	
Affordable Housing (carried forward from 2020/21)	Tracey Lilley	Q3						
Risk Management	Jacqui Van Mellaerts	Q4						
Main Financial Systems	Jacqui Van Mellaerts	Q4						
Covid-19 Grants Expenditure	Jacqui Van Mellaerts	Q1	✓	✓	✓ Final			
Financial Planning and Monitoring	Jacqui Van Mellaerts	Q4						
Capital projects	Jacqui Van Mellaerts	Q3	✓	In progress				
Partnerships	Greg Campbell	Q3	✓	In progress				
Local Development Plan	Phil Drane	Q2	✓	✓	✓ Final			
IT Data Breaches	Sarah Bennett	Q2	✓	✓	✓ Final			
Building Control	Phil Drane	Q2						
Planning	Phil Drane	Q2	✓	✓	✓ Final			
Housing - Homelessness	Tracey Lilley	Q3	✓					
Democratic Services	Amanda Julian	Q3						
Follow Up	Jacqui Van Mellaerts	Ongoing	-----Separate follow up report-----					

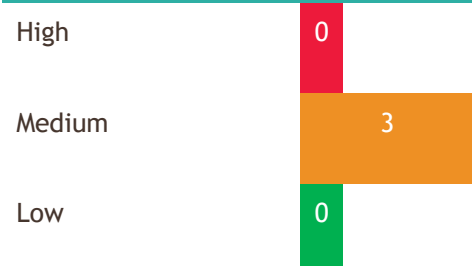
EXECUTIVE SUMMARY – PLANNING

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE:

Design	Moderate	Generally a sound system of internal control designed to achieve system objectives, with some exceptions.
Effectiveness	Substantial	The controls that are in place are being consistently applied.

SUMMARY OF RECOMMENDATIONS:



TOTAL NUMBER OF RECOMMENDATIONS: 3

BACKGROUND:

Planning applications are received by the Planning Development Management Team, which consists of nine planning officers who are responsible for providing pre-application advice and reviewing planning applications, and three senior planning officers who are responsible for reviewing and approving the decisions made by planning officers.

The process at Brentwood Borough Council is such that once an optional pre-application discussion has taken place, a planning application is submitted via the planning portal, along with the planning fee. All applications received via the planning portal are managed on the iDocs/Uniform system.

Once both have been received by the Council, it is processed and a decision is made as to whether the application is valid or invalid. The decision made by the planning officer is documented in a report, which is reviewed and approved by a senior officer. The sign-off for planning applications is set out in the Council's Scheme of Delegation, which forms part of its Constitution.

If the application is approved as valid, then a consultation takes place one week after the decision, which lasts for three weeks. If the consultation is successful, the planning application is accepted. If the planning application is invalidated, the applicant is contacted to provide the correct information or pay the correct fee.

Whilst the majority of planning applications are approved by senior officers, applications where the Council is the applicant, or applications which relate to a strategic site or site of public interest are presented to the Planning Committee for approval, which meets on a monthly basis.

Key performance indicators in relation to planning performance are reported to the Audit and Scrutiny Committee on a quarterly basis. The KPIs cover the number of new homes built, the percentage of appeals allowed against the Council's decision to refuse and the timeliness of decisions.

GOOD PRACTICE:

Planning guidance for applicants

The Council's website includes a section which sets out the process for applicants to follow when applying for planning permission. This publicly available guidance is comprehensive and clearly includes:

- The types of work that require planning permission
- The information required to be submitted for different types of planning applications
- A fee calculator to determine what fee is required for the type of application being submitted
- The time frame for minor and major applications, from application to decision
- Processes to follow should an applicant wish to appeal a planning decision.

Pre-application advice

The Council's Planning Development Management Team offers several types of pre-application advice, such as general advice, fees, advice for major developments and advice for minor developments. Pre-application meetings are held online or by telephone and are available to the applicants and agents. The purpose of the pre-application advice is to discuss the likelihood of gaining planning consent as well as identifying and advising upon any issues which may arise during the process. This service is optional.

By way of context, of a sample of 30 planning applications that we tested from 1 April 2021 to 1 November 2021, applicants sought pre-application advice in eight instances.

Planning applications and fees paid

All planning applications and supporting documentation must be submitted via a Planning Portal, which is then uploaded to the Uniform system. When making an application, an online payment must also be made at the same time.

Of the sample of 30 planning applications that we tested from 1 April 2021 to 1 November 2021, in all cases we were provided with evidence of the completed planning application which clearly set out the details of the applicant, agent (where applicable) and proposed works to be carried out, in addition to whether there are any potential conflicts of interest (none in the sample tested). Additionally, in all 30 cases tested, we were provided with evidence of the applicant using the online fee calculator to determine the correct fee and making payments accordingly.

Delegated Decision Report

Following receipt of a planning application and completion of the consultation process, a planning officer produces a Delegated Decision Report which sets out the history of the site, summary of the consultation processes, results of additional assessments, neighbour context, compliance with policies (such as the National Planning Policy Framework, National Planning Practice Guidance and General Development Criteria), in addition to an assessment of design, character, appearance and impacts on neighbour activity. The report then includes a conclusion and recommendation of the planning officer.

Of the sample of 30 planning applications that we tested (15 acceptances and 15 rejections) from 1 April 2021 to 1 November 2021, in each case there was a Delegated Decision Report setting out a clear conclusion on whether the application should be accepted or rejected, which was submitted to iDocs for approval. The Council's Constitution provides delegated authority for Senior Officers to approve or reject planning applications, unless the application meets specific criteria where it must be reported to the Planning Committee. Whilst none of the applications in our sample required approval by the Planning Committee, they were approved by a Senior Officer in iDocs, in line with the Council's Constitution.

Decision Notices

Once the planning officer has completed their report, a Decision Notice signed by the Chief Executive is issued to the applicant, which sets out whether the planning application has been accepted or refused and justifications for the decision made.

Of the sample of 30 planning applications that we tested (15 acceptances and 15 refusals) from 1 April 2021 - 1 November 2021, in each case there was a Decision Notice that outlined the decision for accepting or rejecting the planning application.

We were informed that minor applications usually take 6 to 8 weeks to be processed and have a decision sent out, and that major applications usually take up to 13 weeks to process although this may be longer if supported by an environmental impact assessment. We compared the application date to the decision date for the sample of 30 applications and found that the average time from application to decision was 8 weeks, ranging from 3 weeks to 18 weeks. We have noted below that overall the Council is achieving its processing targets for planning applications.

Key Performance Indicator (KPI) Reporting

Key Performance Indicators (KPI's) are reported to the Audit & Scrutiny Committee on a quarterly basis. This is in the form of a performance dashboard, which includes five KPIs linked to the planning service as follows:

- P02: % of appeals allowed against the authority's decision to refuse planning applications. The YTD result is 35.8% against a target of 31%. The most recent update to the Committee stated that monitoring is being undertaken to understand why appeals happen and what can be done to reduce the number of appeals.
- P03: Processing of planning applications as measured against targets for major application types. The YTD result is 100% against a target of 50%.
- P04: Processing of planning applications as measured against targets for minor application types. The YTD result is 97% against a target of 70%.
- P05: Processing of applications as measured against targets for other application types. The YTD result is 99.7% against a target of 80%.

KEY FINDINGS:

We identified the following areas where the control framework needs to be strengthened:

- The Planning Handbook available to staff has not been updated for several years (Finding 1 - Medium).
- Whilst the Council's Planning Application form requests applicants to state whether they are connected to a member of staff and/or elected member, there is no process in place for Planning Officers to record if they have a conflict with any planning applications they have been assigned (Finding 2 - Medium).
- Our testing found that the documentation of the consultation process and responses on Delegated Decision Reports was not detailed enough, as they did not include information about when a site notice and letters were issued, how many letters were issued, and how many responded in favour of or against the proposed development. (Finding 3 - Medium).

CONCLUSION:

Our testing found that the Council has effective processes in place for responding to and processing planning applications through the Uniform and iDocs systems. However, improvement in arrangements is required in relation to maintaining an up to date Planning Handbook for staff, requiring conflicts of interest to be logged by Planning Officers and recording further detail about the consultation process and responses received for each planning application.












Consequently, we conclude moderate assurance over the design of the Council's planning processes and substantial assurance over their operational effectiveness. We have raised three medium priority recommendations.

MANAGEMENT ACTION PLAN:

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
<p>Staff guidance</p> <p>The Council should ensure that it has clear staff guidance for reviewing and assessing planning applications and that it carries out periodic reviews of the guidance (e.g. annually) to ensure that it remains up to date and reflects the latest requirements. An updated Handbook should continue to cover, at a minimum:</p> <ul style="list-style-type: none"> • The role of Councillors and Officers • Planning advice • Declaration of interests in planning applications • Officer reports to Committee • Committee site visits • Lobbying • Public speaking at Committees • Decisions contrary to Officer recommendation/Development Plan • Regular review of planning decisions • Complaints. 	<p>Medium</p>	<p>A handbook would support and guide officers on the procedures that are statutory along with an outline of roles and responsibilities. This would guide new members of staff and serve as a point of reference for when processes change or are updated. Overall this would provide a best practice manual. A number of the items listed above include roles and responsibilities or decisions that are not within the gift of Planning Officers, such as Lobbying or Public Speaking at Committees. For example, as a handbook, guidance on making a decision contrary to officer recommendation or the development plan is a matter for the Committee. Formal complaints are dealt with by a separate Corporate team. This will be noted in the handbook.</p>	<p>Caroline Corrigan (Corporate Manager Planning Development Management) 31 May 2022</p>
<p>Conflicts of interest</p> <p>The Planning team should put in place a Declaration of Interests register to log any conflicts of interest where a Planning Officer has been assigned a planning application from an applicant they have a connection with.</p>	<p>Medium</p>	<p>In principle this is agreed. This will be included in the handbook, and officers will be provided with guidelines on when they should declare an interest.</p>	<p>Caroline Corrigan (Corporate Manager Planning Development Management) 1 March 2022</p>

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
<p>Documentation regarding consultation</p> <p>The Council should ensure that the Delegated Decision Report template includes prompts for further detail and clarity with regards to the consultation process, including when site notices and letters were issued, the number of letters issued and subsequent responses.</p>	<p>Medium</p>	<p>The inclusion of this information within the delegated report template can be explored as the information on the number and date of letters issued / site notice printed (but not displayed) can be extracted from the database, as well as the number of contributors. A summary of the objections / representations is manually added by the officer.</p>	<p>Anthony Fletcher (Development Management Admin Manager) 1 March 2022</p>

KEY PERFORMANCE INDICATORS 2021/22

Quality Assurance as per the Internal Audit Charter	KPI Results	RAG Rating
1. Annual Audit Plan delivered in line with timetable.	A few audits have been deferred, as detailed on page 3.	
2. Actual days are in accordance with Annual Audit Plan.	This KPI has been met.	
3. Customer satisfaction reports - overall score at least 70% for surveys issued at the end of each audit.	Survey responses received to date have been very positive.	
4. Annual survey to Audit Committee to achieve score of at least 70%.	2021/22 survey in progress.	
5. At least 60% input from qualified staff.	This KPI has been met.	
6. Issue of draft report within 3 weeks of fieldwork 'closing' meeting.	This KPI has been met for 4 out of 4 audits (see table below).	
7. Finalise internal audit report 1 week after management responses to report are received.	This KPI has been met for 4 out of 4 audits (see table below).	
8. Positive result from any external review.	No external audit reviews have been carried out to date.	
9. Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt.	The KPI regarding Council agreement of the terms of reference has been met for 5 out of 6 audits (see table below). The KPI regarding draft report has been met for 4 out of 4 audits (see table below).	
10. Audit sponsor to implement audit recommendations within the agreed timeframe.	Of the 9 recommendations raised in 2021/22, 3 have been completed, 1 is in progress and 5 are not yet due.	
11. Internal audit to confirm to each meeting of the Audit and Scrutiny Committee whether appropriate co-operation has been provided by management and staff.	We can confirm that for the audit work undertaken to date, management and staff have supported our work and their co-operation has enabled us to carry out our work in line with the terms of reference through access to records, systems and staff as necessary.	

AUDIT TIMETABLE DETAILS (2021/22 AUDITS)

Audit	Draft TOR issued	Management response to TOR received	Closing meeting	Draft report issued	Management response to draft report received	Final report issued
Affordable Housing (carried forward from 2020/21)						
Risk Management						
Main Financial Systems						
Covid-19 Grants Expenditure	28/07/21	02/08/21 (KPI 9 met)	02/09/21	10/09/21 (KPI 6 met)	15/09/21 (KPI 9 met)	20/09/21 (KPI 7 met)
Financial Planning and Monitoring						
Capital projects	04/11/21	08/11/21 (KPI 9 met)				
Partnerships	29/10/21	03/11/21 (KPI 9 met)				
Local Development Plan	13/08/21	18/08/21 (KPI 9 met)	31/08/21	10/09/21 (KPI 6 met)	13/09/21 (KPI 9 met)	20/09/21 (KPI 7 met)
IT Data Breaches	11/08/21	17/08/21 (KPI 9 met)	24/08/21	03/09/21 (KPI 6 met)	15/09/21 (KPI 9 met)	20/09/21 (KPI 7 met)
Building Control						
Planning	04/11/21	15/11/21 (oral but not received in writing) (KPI 9 not met)	22/11/21	25/11/21 (KPI 6 met)	26/11/21 (KPI 9 met)	29/11/21 (KPI 7 met)
Housing - Homelessness	25/11/21					
Democratic Services						

KEY FOR RAG RATING:



= met target



= not met target







= partly met target



= not applicable

APPENDIX 1

OPINION SIGNIFICANCE DEFINITION

Level of Assurance	Design Opinion	Findings from review	Effectiveness Opinion	Findings from review
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

FOR MORE INFORMATION:

GREG RUBINS

greg.rubins@bdo.co.uk

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

© 2021 BDO LLP. All rights reserved.

www.bdo.co.uk

This page is intentionally left blank



**INTERNAL AUDIT FOLLOW UP OF
RECOMMENDATIONS REPORT**

Brentwood Borough Council

November 2021

IDEAS | PEOPLE | TRUST



Summary

We have followed up on the status of those High (H) and Medium (M) recommendations due for implementation by 31 October 2021. The position as at 25 November 2021 is summarised below:

	Total	Complete		In Progress		Overdue		Superseded		Not Due		% H & M Recs Completed / Superseded
	H & M	H	M	H	M	H	M	H	M	H	M	
	Recs											
2021/22												
Planning	3	-	-	-	-	-	-	-	-	-	3	0%
IT Data Breaches	4	-	1	-	1	-	-	-	-	-	2	25%
Local Development Plan	-	-	-	-	-	-	-	-	-	-	-	n/a
C-19 Grants Expenditure	2	-	2	-	-	-	-	-	-	-	-	100%
2020/21												
Risk Management	2	-	-	-	-	-	-	-	-	-	2	0%
Main Financial Systems	5	-	3	-	1	-	-	-	-	-	1	60%
Licensing	6	-	-	-	-	-	-	-	-	2	4	0%
Procurement & Contract Management	4	-	-	-	3	-	-	-	-	-	1	0%
Cyber security	3	-	-	-	2	-	1	-	-	-	-	0%
Street cleaning, Fly Tipping & Enforcement	6	-	-	1	-	-	-	-	-	1	4	0%
Disaster Recovery & Business Continuity	1	-	-	-	1	-	-	-	-	-	-	0%
Performance Management & Formal Complaints	1	-	1	-	-	-	-	-	-	-	-	100%
Sickness Absence	5	-	3	-	-	1	1	-	-	-	-	60%
Corporate Strategy	3	-	2	-	-	-	1	-	-	-	-	67%
Fraud risk assessment	13	1	12	-	-	-	-	-	-	-	-	100%
2019/20												
Risk Management	3	-	3	-	-	-	-	-	-	-	-	100%
Main Financial Systems	3	-	3	-	-	-	-	-	-	-	-	100%
Treasury Management	2	-	2	-	-	-	-	-	-	-	-	100%
Housing Repairs and Maintenance	1	-	1	-	-	-	-	-	-	-	-	100%
Leisure Services	2	-	2	-	-	-	-	-	-	-	-	100%
Housing Benefits	3	-	3	-	-	-	-	-	-	-	-	100%
Food Safety	1	-	1	-	-	-	-	-	-	-	-	100%
Trade Waste	1	-	-	-	1	-	-	-	-	-	-	0%
HR Recruitment	1	-	1	-	-	-	-	-	-	-	-	100%
2018/19												
Workforce Strategy	2	-	1	-	-	-	1	-	-	-	-	50%
Housing Department	2	1	-	-	-	-	-	-	-	-	1	50%
Main Financial Systems	6	-	6	-	-	-	-	-	-	-	-	100%
Housing - Homelessness	2	1	1	-	-	-	-	-	-	-	-	100%
GDPR Compliance	1	-	1	-	-	-	-	-	-	-	-	100%
Disaster Recovery and Business Continuity	3	-	3	-	-	-	-	-	-	-	-	100%
Local Development Plan	2	-	2	-	-	-	-	-	-	-	-	100%
Corporate Projects	3	-	3	-	-	-	-	-	-	-	-	100%
PCI/DSS Compliance	5	1	2	-	-	-	2	-	-	-	-	60%
2017/18 and c/f from 2016/17												
All audits	80	14	66	-	-	-	-	-	-	-	-	100%
	181	18	125	1	9	1	6	-	-	3	18	

Total BDO Recommendations

Of the total 181 recommendations (relating to 2017/18 to 2021/22), 160 were due to be implemented by 31 October 2021. We have confirmed with reference to evidence that 143 have been completed/closed. Two high priority recommendations are outstanding and three are not yet due.

2021/22 Recommendations

Of the 9 recommendations raised in 2021/22, 3 have been completed, 1 is in progress and 5 are not yet due.

2020/21 Recommendations

Of the 49 recommendations raised in 2020/21 (13 of which relate to a fraud risk assessment), 22 have been completed, 4 are in progress, 8 are overdue and 15 are not yet due.

2019/20 Recommendations

Of the 17 recommendations raised in 2019/20, 16 have been completed and 1 is in progress.

2018/19 Recommendations

Of the 26 recommendations raised in 2018/19, 22 have been completed, 3 are overdue and 1 is not yet due. The 1 recommendation not yet due will be covered as part of an internal audit of Housing Management information in due course.

2016/17 and 2017/18 Recommendations

Of the 80 recommendations raised in 2016/17 and 2017/18, all have been closed.

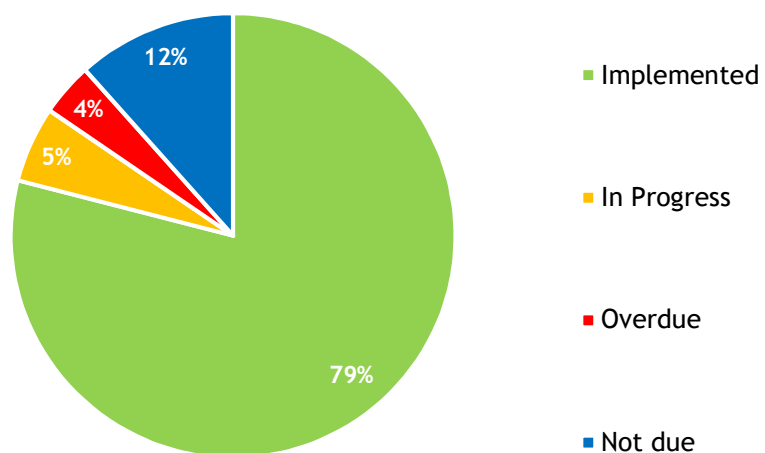
Those which are overdue have surpassed both the original implementation date and the revised implementation dates more than once or no update has been received from officers.

Whilst we have not received responses from officers to 2 of the 17 recommendations that are in progress or overdue, we received responses to 34 recommendations since our last follow up report to the Audit and Scrutiny Committee and we have closed 19 recommendations in the period. We urge the Committee to continue to emphasise to officers the importance of responding to audit requests and implementing recommendations when they become due.

Recommendations not completed will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due.

Where recommendations are in progress, more information on the current status is provided in the pages that follow. This includes those recommendations where management has advised us that the recommendation has been implemented but evidence has yet to be received to enable internal audit to confirm this.

Status of 2017/18 to 2020/21 Recommendations



Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 - PCI/DSS Compliance				
<p>18/19 PCI/DSS rec 2:</p> <p>a) Identify and clearly and fully document the Council's complete card payment environment</p> <p>b) Review the existing arrangements whereby different systems are used for payment processing and consider rationalising the card payment process</p> <p>c) Complete the annual Self-Assessment Questionnaire as a means of identifying gaps in the Council's requirements of PCI-DSS across the Council's three card payment channels and develop actions to address them</p> <p>d) Establish a timetable for the completion of the annual Self-Assessment Questionnaire.</p>	Medium	Tim Huggins (ICT Manager)	<p>September 2019</p> <p>June 2020</p> <p>September 2020</p> <p>December 2020</p> <p>March 2021</p> <p>August 2021</p> <p>October 2021</p> <p>September 2022</p>	<p><u>Management update:</u></p> <p>All elements complete except for completion of the annual self-assessment questionnaire. The SAQ has been partially completed, further work delayed to deliver priority services for Covid-19 response.</p> <p>This is still yet to be undertaken. The focus has been on supporting services during the pandemic, with the result that many projects and tasks were put on hold and the IT team is now working through a backlog. In addition, there are several vacant posts. The service has gone through a restructure, which should address some of the backlog and enable the team to support services going forward in a different working environment.</p> <p><u>Internal Audit comment:</u></p> <p><i>Parts (a) to (c) were previously closed by Internal Audit. Part (d) remains open.</i></p>
<p>18/19 PCI/DSS rec 5:</p> <p>A policy should be developed, which sets out how the Council will manage PCI DSS compliance activities and the policy should be reviewed on a regular basis. The policy should include but not be limited to:</p> <ul style="list-style-type: none"> • Assignment of roles and responsibilities for ensuring that the Council is PCI DSS compliant have been assigned • Procedures for staff that are responsible for taking card payments • The Council's security strategy in relation to the storage, processing and transmission of credit card data 	Medium	Tim Huggins (ICT Manager)	<p>September 2019</p> <p>June 2020</p> <p>September 2020</p> <p>October 2020</p> <p>December 2020</p> <p>March 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Management update:</u></p> <p>The policy has been developed for approval. Further work delayed to deliver priority services for Covid-19 response. Policy to be approved by September 2020.</p> <p>Storage of data in within the information security policies and management of data is part of the GDPR training.</p> <p>Training to be made available.</p> <p>Policy requires approval and training has not yet been completed, due to conflicting priorities with Covid-19 and limited resources. A review will</p>

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<ul style="list-style-type: none"> A set of instructions for detecting, responding to and limiting the effects of an information security event. The Council should develop and disseminate suitable procedure notes for staff, to ensure that working practices are compliant. Appropriate training should be provided on PCI DSS requirements to all members of staff dealing with card payments. 				<p>need to be carried out on appropriate virtual training as there are now limited staff dealing with card payments.</p> <p>This is still yet to be completed, for the same reasons noted under 18/19 PCI/DSS rec 2.</p> <p><i>Internal Audit comment:</i></p> <p><i>Internal Audit satisfied from review of the policy dated November 2019 that some of these elements have been included, however further work required to fully complete the recommendation.</i></p>
2018/19 - Workforce Strategy				
<p>2018/19 Workforce Strategy rec 1:</p> <p>Where outcomes are monitored to confirm progress evidence should be retained to confirm that the outcome is on track or completed. This ensures that any potential slippage is discovered early and there is a greater chance of resolving issues in a timely manner. When formal reviews of the RAG spreadsheet are completed evidence should be checked and if missing, requested and retained on file to support the progress of these outcomes.</p>	Medium	Jacqueline Van Mellaerts (Director of Corporate Resources)	<p>February 2020</p> <p>December 2020</p> <p>March 2021</p> <p>August 2021</p> <p>October 2021</p> <p>January 2022</p>	<p><u>Management update:</u></p> <p>From when the audit was carried out, there has been a lot of change within the organisation and priorities have been sought from other strategy documents, as well as focusing on operational outcomes. A complete review of the strategy will be carried out alongside incorporating the recently agreed corporate values (Nurture, belong, Smart and Dynamic). It is expected this review to take place by the end of the financial year.</p> <p><i>Internal Audit comment:</i></p> <p><i>Recommendation remains open until a review of the Workforce strategy has been carried out.</i></p>
2020/21- Cyber Security				
<p>20/21 CS rec 2:</p> <p>The draft Cyber Incident Response Plan should be finalised and approved and made available to all relevant members of staff.</p>	Medium	Tim Huggins (ICT Manager)	<p>May 2021</p> <p>August 2021</p> <p>October 2021</p> <p>June 2022</p>	<p><u>Management update:</u></p> <p>A draft Cyber Incident Response Plan has been developed with some of the supporting documentation - i.e. playbooks and treat actor library. There was a</p>

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>delay in the setting up IG group but that has now been agreed so will take plan to the group for sign off.</p> <p><u>Internal Audit comment:</u> Remains open until fully complete and evidenced. Moved from 'In progress' to 'Overdue'.</p>				
2020/21 - Sickness Absence				
<p>20/21 SA rec 1:</p> <p>Depot management should ensure that all staff complete a sickness self-certification form on return to work for absences of less than seven days, or provide a fitness for work certificate from their doctor or hospital for absences over seven days, and that this documentation is retained.</p>	High	Darren Laver (Operations Manager) & Nichola Mann (HR Manager)	<p>February 2021</p> <p>August 2021</p> <p>October 2021</p> <p>January 2022</p>	<p><u>Management update:</u></p> <p>Self-certification forms on return to work for absences of less than seven days are not completed and on review are not required. The HR manager has carried out an exercise to review sickness absence procedures since implementation of iTrent on 1 April 2021 and is using the information from the review to liaise with the Extended Leadership team to identify areas of support and guidance requirements. The findings have shown that in the majority of cases, if an absence goes beyond 7 calendar days fit notes are supplied and the managers have been receiving these and emailing to the HR inbox to be filed on the employee file. Where they have not been received for absences over 7 calendar days, the HR manager is contacting the individual managers to ask them to obtain the relevant fit notes. The Absence Management Policy will be reviewed and updated to reflect this and any necessary training will be provided.</p> <p><u>Internal Audit comment:</u> Recommendation left open until the policy has been updated. Moved from 'in progress' to 'Overdue'.</p>

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress				
20/21 SA rec 4:								
<p>a) Line managers should be reminded to look out for short term sickness trigger events and ensure that the stages of absence management process within the Council's Absence Management Policy is followed.</p> <p>b) Depot management should ensure that stage 1 and stage 2 interviews are carried out for all long term sickness in accordance with the Council's policy.</p> <p>c) Line managers should inform the HR Manager when trigger events occur and seek HR support when carrying out the second stage of the absence management stage process.</p>	Medium	<p>Nichola Mann (HR Manager) supported by Extended Leadership Team</p> <p>Extended Leadership Team & Nichola Mann (HR Manager)</p> <p>Darren Laver (Operations Manager) & Nichola Mann (HR Manager)</p>	<p>February 2021</p> <p>August 2021</p> <p>October 2021</p> <p>January 2022</p>	<p><u>Management update:</u></p> <p>On reviewing the HR Manager has noted that there is still disparity. She has liaised with the Corporate Director - Environment & Communities to discuss this and it has been agreed that a number of bitesize training sessions will be arranged to ensure managers are clear of what their roles and responsibilities are in terms of absence management.</p> <p><u>Internal Audit comment:</u></p> <p><i>Recommendation held open until the training has been provided. Moved from 'in progress' to 'Overdue'.</i></p>				
			2020/21 - Corporate Strategy					
			20/21 CS rec 3:					
<p>a) Management should ensure that the service plans for Corporate Finance, Risk & Insurance and Communications are completed and made available to staff.</p> <p>The focus areas and annual targets in service plans should clearly identify and reference to each of the strategic objectives for the year, as relevant to each service.</p>	Medium	<p>Jacqui Van Mellaerts (Director of Corporate Resources)& Steve Summers (Chief Operating officer)</p> <p>Tim Huggins (ICT Manager)</p>	<p>December 2020</p> <p>August 2021</p> <p>October 2021</p> <p>February 2022</p>	<p>a) Outstanding service plans have been delayed due to other high priority commitments, however, are expected imminently.</p> <p>b) The task of matching projects and service plans was undertaken. A new Business plan has been developed and a projects and programmes board formally set up.</p> <p>The Projects team will review the strategic outcomes for 2022/23 as well.</p>				
			<p>January 2021</p> <p>August 2021</p> <p>October 2021</p> <p>Complete</p>					

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<p><i>Internal Audit comment:</i></p> <p><i>Part (a) remains open until we obtain evidence that all service plans have been completed. Moved from 'In progress' to 'Overdue'. Part (b) has been closed following receipt of current Business Plan and confirmation that the mapping of service plans to strategic objectives has been carried out.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2019/20 - Trade Waste				
<p>19/20 Trade Waste rec 1:</p> <p>a) Actively search and identify possible opportunities/events available to promote the trade waste service, ensuring that the market audience is understood prior to attending events to ensure they are aligned with the service's target market.</p> <p>b) Liaise with the business rates team to ensure that trade waste leaflets with fee information are distributed as part of the annual business rates information packs.</p> <p>c) Liaise with the food safety team to identify new businesses that may require trade waste services.</p> <p>d) Undertake cold-calling of local businesses in the borough to attract new customers.</p>	Medium	Mike Dun (Trade Waste Officer)	<p>a) March 2020 March 2021 March 2022</p> <p>b) October 2019 February 2020 Closed</p> <p>c) October 2019 February 2020 Closed</p> <p>d) Ongoing 31 March 2021 March 2022</p>	<p><u>Previous management update:</u></p> <p>a) Staff issues and the impact of coronavirus have adversely affected progress. We have now employed a Compliance & Performance Manager who is proactively seeking solutions to the challenges facing the Business Waste services. We have circulated information on the new recycling service to all our clients by email, which has generated</p> <p>b) A leaflet was drawn up that promotes the services of the Business Waste Team and was delivered in March along with the NDR demand to all businesses in Brentwood.</p> <p>c) The Food Safety Team do refer to the waste services that the Council can offer.</p> <p>d) Staff issues and the adverse impact of Corona Virus making this activity difficult at the moment. All efforts going on existing client base to protect it.</p> <p><u>Internal audit comment:</u></p> <p><i>Part b was previously closed following receipt of the leaflet.</i></p> <p><i>Part c was previously closed following confirmation received from the service.</i></p> <p><i>No update received from management.</i></p> <p><i>Parts (a) and (d) remain open.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21 - Cyber Security				
<p>20/21 CS rec 1:</p> <p>a) The Council should establish a cyber security awareness programme for all staff and implement the approach that is planned to raise awareness for Members and senior management.</p> <p>b) Training completion should be monitored and there should be a record of all the training that has been provided and completed.</p>	Medium	Tim Huggins (ICT Manager)	<p>July 2024</p> <p>October 2021</p> <p>April 2022</p>	<p><u>Management update:</u></p> <p>The Council has partnered with Evalian and is implementing their elearning portal for GDPR/DPA/Info Security training. The Council has signed up to a Phishing Exercises service and will be launching exercises. The Council has also partnered with CM Alliance for further cyber awareness training. SLT and ELT have completed awareness training.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open until monitoring of the above awareness activity completion can be evidenced.</p>
<p>20/21 CS rec 3:</p> <p>a) The Council should either deploy appropriate vulnerability scanning tools or approach Hytec for adding extra functionality to Alien Vault to identify all vulnerabilities present across its IT network on a routine basis (monthly/quarterly).</p> <p>b) There should be defined procedures in place for addressing vulnerabilities as and when they are identified.</p>	Medium	Tim Huggins (ICT Manager)	<p>September 2021</p> <p>Closed</p> <p>September 2021</p> <p>April 2022</p>	<p><u>Management update:</u></p> <p>a) The Council has moved on from doing scanning then reacting to those scans - due to our move to the cloud Azure is proactively bringing vulnerabilities to us so this is now business as usual. In addition the Council uses a Managed Security Service who is on the lookout for live threats and notifying problems to us, along with regular monthly account meetings and regular monthly technical Investigation Case reviews.</p> <p>b) This is work in progress.</p> <p><u>Internal audit comment:</u></p> <p>Part (a) closed by Internal Audit following receipt of management update. Part</p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<i>(b) remains open until fully complete and evidenced.</i>
2020/21 - Street cleaning, Fly Tipping & Enforcement				
20/21 ENV rec 6:	High	Daniel Cannon (Community Safety & CCTV Manager)	October 2021 February 2022	<u>Initial management response:</u>
a) The Environmental Health and Enforcement Team should develop detailed protocols or procedures, providing guidance on their activities and current working practices. The protocols should include their current working arrangements including documentation, response targets and actions, follow up actions, risk profiling, conflict resolution, the FPN issuing process and cancellations, investigations, evidence retention and training.				Management agrees with some of the findings documented in the content of this report. The recommendations put forward were something the service were looking to implement as a department and this report only reiterated the need for rigorous policies and procedures in this area of service. Our priority will be to implement a reactive database where cases, locations and type can be identified, quantified, and tracked. We will introduce a new policy and procedure to support recommendations and ensure it captures the findings presented in this report. The service's aim because of this will be able to proactively demonstrate the work done to prevent fly tipping whilst addressing the ongoing frequency with reactive measures. The report recognises the ongoing collaboration with other department such as housing and street scene as well as with external partners such as Essex Police and other housing associations. Work will also be done to ensure any databases can be collaboratively reviewed.
b) The Environmental Health and Enforcement Team should develop a detailed and combined database incorporating all the incidents raised by the SCT and complaints received from the wider community to ensure all investigations are carried out correctly and to eliminate the possibility of duplication or non-identification. The database should also include complaint resolution dates and action dates to compare performance against the informal five day response targets and 28 days target for cases to be resolved.				
				The service have acted decisively and proactively since the initial recommendation of the report was supplied to us. The Council is now

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<p>working with National Enforcement Solutions to devote significant and intentional resources to this area. To coincide with this, policy and procedures and corresponding databases will support the effective administration and delivery of this service, with a future review in order to reinstate the Enforcement back into the Council.</p> <p><i>Internal Audit comment:</i> No update received.</p>
2020/21 - Disaster Recovery and Business Continuity				
<p>20/21 DR&BC rec 1:</p> <p>Management should perform a training needs analysis to identify and assess the level and type of training required by all members of staff with regards to business continuity and disaster recovery and should develop a mandatory training programme that is based upon these requirements. Training delivery methods could include, but not be limited to, the exercise types suggested in Appendix I in our report. Attendance should be recorded and monitored and training records should be maintained for audit purposes.</p> <p>Furthermore, Management should conduct a formally documented test of its business continuity and disaster recovery arrangements and should put arrangements in place to test them on a routine basis or following a significant change to the Council's operations. The results of the tests should be reported to Senior Management and any issues identified should be resolved in a timely manner.</p>	Medium	Sue White, (Risk and Insurance Officer)	<p>October 2021 June 2022</p>	<p><u>Management update:</u></p> <p>The Risk and Insurance Officer had a meeting with Zurich Risk Engineering in August 2021 to discuss this. It was proposed that they would provide some initial training in 2022, followed by a Business Continuity Exercise - potentially around a Cyber event following the renewal in April 2022 when further funds become available. The Council is now waiting for a formal proposal from Zurich Risk Engineering.</p> <p><i>Internal Audit comment:</i> Recommendation remains open until training and a test of business continuity arrangements has been carried out.</p>
2020/21 - Main Financial Systems				
<p>20/21 MFS rec 5:</p> <p>a) The debt recovery and write off policy should be reviewed and management should</p>	Medium	Alex Webber (Systems)	Closed	<p><u>Management update:</u></p> <p>The policy has been reviewed and updated.</p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
consider amending the due dates if current dates are not considered realistic in the current climate.		accountant) and Phoebe Barnes (Corporate Finance Manager)		
b) Staff should be reminded to take recovery actions in line with the policy.		Alex Webber (Systems accountant)	November 2021	Refresher to officers regarding corporate debt recovery will be conducted. This will be done via 1-2-1s with staff. <u>Internal Audit comment:</u> <i>Part (a) closed by Internal Audit following receipt of updated policy.</i>
2020/21 - Procurement and Contract Management				
20/21 P&CM rec 1:	Medium	Jane Mitchell (Senior Procurement Officer)		<u>Management update:</u>
a) A training need analysis should be carried out and a training programme for contract management and procurement devised.			June 2021 Closed	Training on contract management and procurement was discussed at a Senior Leadership Team meeting in February 2021. Actions agreed were to repeat a diagnostic of the Council's contract management capability, and then to arrange further training.
b) Training in this area should be delivered to relevant members of staff according to their needs and completion of training should be overseen by the Senior Leadership Team.			30 September 2021 March 2022	Diagnostic of Officers' views on Council's performance re contract management and training needs completed. Next stage is to analyse results in details and discuss plans with the same consultancy firm to provide relevant training.
				<u>Internal audit comment</u> <i>Part (a) closed by Internal audit following receipt of the diagnostic results. Part (b) remains open until the training has been carried out.</i>
20/21 P&CM rec 2:	Medium	Jane Mitchell (Senior Procurement Officer)		<u>Management update:</u>
a) A senior member of the procurement team should			June 2021	a) Waiver threshold reviewed. All Staff

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
review contract waiver documentation for current waivers to ensure that correct procedures are being followed and that information contained within the documents is consistent.			Closed	email sent noting change in statutory guidance on fairness and transparency in publishing tenders, change in threshold from £10,000 to £25,000 at which a waiver is required, and that all contracts over £25,000 now need to be published on Contracts Finder effectively making them open tenders.
b) Evidence to support procurement activity should be organised and stored appropriately. A senior member of the procurement team should review procurement files to ensure accuracy and completeness.			June 2021 March 2022	b) Training will be provided to members of staff to improve documentation. To be included in training noted under <i>P&CM rec 1</i> .
c) The Council's procurement policies should be followed for all purchases over £10,000 (the minimum level at which quotations and tender exercises are required).			September 2021 March 2022	c) Training will be provided to members of staff to improve procurement processes. Change in requirements to be included in training noted under <i>P&CM rec 1</i> .
<i>Internal Audit comment:</i>				
<i>Part (a) closed by Internal audit following receipt of amended process note to staff. Parts (b) and (c) remain open until the training has been carried out.</i>				
20/21 P&CM rec 4:	Medium	Jane Mitchell (Senior Procurement Officer)		<u>Management update:</u>
a) Officers should be reminded of the need to send instructions for drawing up contracts on a timely basis and the importance of obtaining signed contracts.			September 2021 March 2022	a) To be included in training noted under <i>P&CM rec 1</i> .
b) The finance team should be advised not to release			Closed	b) The recommendation was not accepted. Contracts do not have

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
payments to suppliers where a valid contract is not in place.				<p>to be signed to be legal and do not agree that this would expose the Council to legal proceedings. However, the introduction of no Purchase-no Payment system will ensure that purchase orders are issued to suppliers under BBC terms and conditions.</p> <p><i>Internal Audit comment:</i></p> <p><i>Part (a) remains open until the training has been carried out. Part (b) closed by Internal audit following receipt of evidence that No Purchase Order No Pay process has been implemented, as purchase orders carry the Council's terms and conditions.</i></p>
2021/22 - IT Data Breaches				
21/22 IT DATA rec 2:	Medium	Tim Huggins (ICT Manager)		<u>Management update:</u>
a) The IGG should ensure that the governance of data breaches and incidents including both IG and IT/Cyber, are discussed as a standing agenda item during their meetings.			<p>October 2021</p> <p>February 2022</p>	<p>a) A standing Item will be added to the IGG's agenda for data breaches and incidents, and Cyber incidents. The appropriate officers will be informed to supply regular timely updates for IGG meetings.</p> <p>The IGG has not formally met again since July 2021, although actions are being worked on that were discussed at that meeting. The next meeting will be in December 2021.</p>
b) The SLT should review the formal minutes from Information Governance Group's (IGG) bi-monthly meetings, during their quarterly meetings to review			Closed	b) A formal Terms of Reference (ToR) has already been developed and approved by the

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
the Council's information handling activities and to gain assurance on management and accountability arrangements for Information Governance and compliance with law.				Senior Leadership Team (SLT). The action for the IG group to regularly update SLT is stated within the ToR. The policy has been reviewed and updated. <i>Internal Audit comment:</i> <i>Part (b) closed but part (a) remains open.</i>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2019/20 - Housing Repairs and Maintenance				
<p>19/20 Housing R&M rec 1:</p> <p>a) Variation Order and repairs approval limits should be formally documented, for example, within a Scheme of Delegation.</p> <p>b) Management should consider documenting any accepted exceptions to the authorisation limits, such as in respect of Technical Officer/Surveyor approvals of voids repairs.</p> <p>c) The Council should ensure that all Variation Orders are approved by the appropriate individual within the Rocc system, or where this is done outside of the system (e.g. via email), that this is formally documented, and a record kept on file of who approved the variation.</p>	<p>Medium</p>	<p>Nicola Marsh (Housing Manager)</p>	<p>a) August 2020 December 2020 March 2021 August 2021 October 2021 Closed</p> <p>b) July 2020 December 2020 March 2021 August 2021 October 2021 Closed</p> <p>c) Sept 2020 December 2020 March 2021 August 2021 October 2021 Closed</p>	<p><u>Management update:</u></p> <p>a) This action has been completed. Authorisation levels are documented.</p> <p>b) This action has been completed. The Voids Supervisor authorises the voids works and variations in line with their authorisation levels, with payments escalated as needed.</p> <p>c) This action has been completed. The variations are authorised by the appropriate person in line with the authorisation levels. The contract has been amended.</p> <p><u>Internal Audit comment:</u> Recommendation closed by Internal Audit following receipt of supporting evidence: Authorisation levels for the Repairs and Maintenance team and senior managers for the Rocc/Uniclass system and internal finance systems; Copy of application for amendment to user</p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<i>authorisation level; Axis confirmation of process; Audit trail of void authorisation; Audit trail of void variation order; Under 5k void process documents.</i>
2020/21 - Performance Management and Formal Complaints				
20/21 PM rec 2:	Medium	Sarah Bennett (Manager of Customers & Performance)	February 2021 Closed	<u>Management update:</u> a) The Council has not amended any response deadlines due to the Covid-19 pandemic.
a) The Council should formally consider whether it is appropriate to extend the response deadlines set out in the Complaints Policy during the Covid-19 pandemic.				
b) Management should ensure that response dates are correctly recorded in the complaints register, based on the dates in the response letters, so that there is an accurate record of actual response times against the required times.		Stephanie Meek (Customer Contact Supervisor)	January 2021 Closed	b) Complaints administrators have been made aware of the importance of accurately recording the response date on the case management document. Response times in the complaints log have been calculated with a formula to ensure bank holidays are accurately reflected.
Management should consider including complaints response times in the quarterly performance and complaints report, to allow adequate monitoring.		Sarah Bennett (Manager of Customers and Performance)	July 2021 August 2021 October 2021 Closed	c) This was included within the presentation for 2021/22 Quarter 1 formal complaints at Addendum 3 of the Members Working Group report that was provided to the September 2021 Audit and Scrutiny Committee meeting.
				<i>Internal audit comment: Recommendation closed by Internal Audit</i>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<i>following receipt of management update and report to Audit and Scrutiny Committee meeting in September 2021.</i>
2020/21 - Main Financial Systems				
<p>20/21 MFS rec 1:</p> <p>Officers preparing and approving the housing rent control account reconciliation should ensure that unreconciled items are carefully reviewed and resolved on a monthly basis.</p>	Medium	Connie Wallis (Link accountant)	<p>June 2021</p> <p>October 2021</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>The balances on these accounts are the amounts that need to be journalled for that month to bring the reconciliation back to zero. Demonstrating that a reconciliation has taken place, there are reconciliation items that need to be rectified. However, once the items are journalled, the reconciliation can be refreshed to demonstrate the journal has ensured the reconciliation has reverted to zero. Officers do ensure the unreconciled items are reviewed as these items relate to the journal and the journal resolves them.</p> <p>Extra tabs added to the October 2021 reconciliation workbook to show the balance and transaction total following the processing of the rectification journal.</p> <p><u>Internal Audit comment:</u></p> <p><i>Recommendation closed by Internal Audit following receipt of the extended workings for the October 2021 housing rent control account reconciliation.</i></p>
<p>20/21 MFS rec 3:</p> <p>Officers should review the Council's policies and guidance for the creation of new client accounts and consider including a requirement for</p>	Medium	Alex Webber (Systems accountant)	<p>July 2021</p> <p>October 2021</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>Adding a layer of authorisation to customer account could cause further delays in</p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>independent review and approval within departments, as well as further guidelines for the retention of supporting documentation.</p>				<p>invoicing new customers due to the small teams that operate. As the creation of customers and invoices are done departmentally and not centrally, this could have a knock-on effect with collection of income within a timely manner, therefore unless the process was taken centrally, the recommendation would not be advantageous to the Council.</p> <p>Guidance regarding audit trail on raising invoices and setting up new customers on eFinancials was circulated in July 2021.</p> <p><i><u>Internal Audit comment:</u></i></p> <p><i>Recommendation closed by Internal Audit following receipt of e-mail reminders regarding audit trail on raising invoices and setting up new customers on eFinancials.</i></p>
2020/21 - Sickness Absence				
<p>20/21 SA rec 2:</p> <p>Depot management should ensure that line managers are maintaining regular contact with employees who have been off sick for more than four weeks and that a central confirmation of this contact is made by the line manager to evidence that it is being done.</p>	<p>Medium</p>	<p>Darren Laver (Operations Manager) & Nichola Mann (HR Manager)</p>	<p>February 2021</p> <p>August 2021</p> <p>October 2021</p> <p>Closed</p>	<p>Management update:</p> <p>The HR Manager has undertaken a spot check on a long term absences and the Managers have shared messages that they have had with the employee in order to maintain contact.</p> <p><i><u>Internal Audit comment:</u></i></p> <p><i>Recommendation closed by Internal Audit following receipt of evidence of the monitoring that is being done by the HR Manager, which indicates that the required processes are being followed for the majority of long term absences.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>20/21 SA rec 3:</p> <p>Depot management should ensure that line managers carry out return to work interviews and retain a record of it.</p>	Medium	Darren Laver (Operations Manager) & Nichola Mann (HR Manager)	February 2021 August 2021 October 2021 Closed	<p><u>Management update:</u></p> <p>The HR Manager has undertaken an exercise to check that return to work interviews are being carried out and this has found that in the main they are being done and forwarded to the HR inbox for filing on the employees' files.</p> <p><u>Internal Audit comment:</u></p> <p><i>Recommendation closed by Internal Audit following receipt of evidence of the monitoring that is being done by the HR Manager, which indicates that the required processes are being followed for the majority of absences.</i></p>
<p>20/21 SA rec 5:</p> <p>a) Line managers should be reminded of the importance of entering the correct number of sickness days in DASH.</p> <p>b) Management should periodically carry out spot checks on the number of sickness days entered into DASH, back to the signed return to work forms.</p> <p>c) Management should periodically carry out spot checks on the number of sickness days entered into the payroll system for both DASH and Depot absences, back to the DASH system or the Depot's Waste and Grounds absences recording spreadsheet.</p>	Medium	Extended Leadership Team & Nichola Mann (HR Manager)	February 2021 August 2021 October 2021 Closed	<p><u>Management update:</u></p> <p>Managers have been reminded about the importance of inputting correct sickness absence data into iTrent and the HR Manager's checks has confirmed that in the main sickness days are being correctly input. Where anomalies are identified, the HR Manager liaises with the relevant individuals to ensure the data is corrected.</p> <p>As the data is now maintained in iTrent, there is no longer a need for reconciling between the payroll and manual spreadsheets.</p> <p><u>Internal Audit comment:</u></p> <p><i>All parts of the recommendation closed following receipt of evidence of the spot checks carried out by the HR Manager.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21 - Corporate Strategy				
<p>20/21 CS rec 2:</p> <p>a) Management should review the projects underpinning the Business and Recovery Plan, and assess whether any projects need to be set up to ensure the delivery of the outstanding or ongoing 2020/21 strategic objectives.</p> <p>b) Management should ensure that the Business and Recovery Plan register is updated to include a status rating for the six strategic objectives that do not have a rating in the October 2020 register.</p>	<p>Medium</p>	<p>Tim Huggins (ICT Manager)</p>	<p>April 2021 August 2021 October 2021 Closed</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>a) The current Business Plan now includes relevant project references for strategic outcomes for 2020/21 and 2021/22 and is reviewed and updated on an ongoing basis by Directors.</p> <p>b) The current Business Plan includes all status ratings.</p> <p><u>Internal Audit comment:</u></p> <p><i>Recommendation closed by Internal Audit following receipt of updated Business Plan.</i></p>
<p>20/21 CS rec 4:</p> <p>a) Management should ensure that appropriate time lines are set for completion and publication of all strategies that are being developed or updated to support the Corporate Strategy.</p> <p>Other published strategies should also be reviewed to check if they remain valid or are in need of updating.</p>	<p>Medium</p>	<p>Steve Summers (Chief Operating Officer)</p> <p>Steve Summers (Chief Operating Officer)</p>	<p>March 2021 July 2021 October 2021 Closed</p>	<p><u>Management update:</u></p> <p>a) This will be picked up by the Council's Information Governance Group (IGG) which has been revamped. A report was made by the IGG to SLT in June 2021 and its Terms of Reference were agreed. The IGG will monitor the Council's strategies timelines as appropriate.</p> <p>b) Evidence provided of the review undertaken of the document library (and associated web publications) as part of the preliminary work undertaken for the Council's new website.</p> <p><u>Internal Audit comment:</u></p> <p><i>Part (a) closed by Internal Audit following</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p><i>receipt of the IGG's Terms of Reference, reporting and current Business Plan. Part (b) previously closed by Internal Audit following receipt of evidence of the document library review carried out for the new website.</i></p>				
<p>2020/21- Fraud Risk Assessment</p>				
<p>20/21 FRA rec 1.3: The Senior Procurement Officer to review best practice regarding independent and/or senior tender panel members and incorporate these into procurement and tendering documentation.</p>	Medium	Jane Mitchell (Senior Procurement Officer)	<p>March 2021 August 2021 October 2021 Closed</p>	<p><u>Management update:</u> Best practice reviewed as part of developing new Procurement Strategy. Procurement Strategy presented to PRED on 24th November 2021. Requirement for panel included in procurement Procedure Notes and Invitation to Tender states: "Tenders will then be evaluated by a panel in accordance with the evaluation criteria set out below in accordance with the methodology set out in Section 8.8 to determine the most economically advantageous Tender to Brentwood Borough Council, taking into consideration the following criteria:"</p> <p><u>Internal audit comment:</u> <i>Recommendation closed by Internal Audit following receipt of new Procurement Strategy and Invitation to Tender template.</i></p>
<p>20/21 FRA rec 1.6: The Finance Business Partners to ensure that they review actual contract spend against contract with the Contract Manager and report this to the contract management board or Head of Service on a periodic basis.</p>	Medium	Jane Mitchell (Senior Procurement Officer) & Phoebe Barnes (Corporate Finance Manager)	<p>March 2021 August 2021 October 2021 Closed</p>	<p><u>Management update:</u> Superseded by no-purchase order, no payment system.</p> <p><u>Internal audit comment:</u> <i>Recommendation closed by Internal Audit following receipt of evidence that the No</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<i>Purchase Order No Pay process has been implemented as this should flag any contract spend above agreed purchase orders.</i>
<p>20/21 FRA rec 1.7:</p> <p>The Senior Procurement Officer to refer to The Government's guidance "Review into the risks of fraud and corruption in local government procurement" and incorporate this awareness into the Council's procurement processes.</p>	Medium	<p>Jane Mitchell (Senior Procurement Officer) & Victoria Banerji (Corporate Fraud Manager)</p>	<p>June 2021 August 2021 October 2021 Closed</p>	<p><u>Previous management update:</u></p> <p>Procurement processes re-written as part of revised Procurement Strategy presented to PRED on 24 November 2021. Redrafting of Standing Orders is ongoing.</p> <p><u>Internal audit comment:</u></p> <p><i>Recommendation closed by Internal Audit following receipt of new Procurement Strategy and confirmation that this guidance was considered when updating the strategy.</i></p>
<p>20/21 FRA rec 1.8:</p> <p>The Senior Procurement Officer to refer to the Procurement Fraud and Corruption Risk matrix in the Government's guidance "Review into the risks of fraud and corruption in local government procurement" and incorporate into the Council's procurement processes.</p>	Medium	<p>Jane Mitchell (Senior Procurement Officer) & Victoria Banerji (Corporate Fraud Manager)</p>	<p>June 2021 August 2021 October 2021 Closed</p>	<p><u>Previous management update:</u></p> <p>Procurement processes re-written as part of revised Procurement Strategy presented to PRED on 24 November 2021. Redrafting of Standing Orders is ongoing. Risks are included in Operational Risk Register updated November 2021.</p> <p><u>Internal audit comment:</u></p> <p><i>Recommendation closed by Internal Audit following receipt of new Procurement Strategy, current Operational Risk Register and confirmation that this guidance was considered when updating the strategy.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>20/21 FRA rec 2a.1:</p> <p>HR Manager to ensure that the Home Office's "Right to Work Checklist" is used for all employee identity checks.</p>	Medium	Nichola Mann (HR Manager)	March 2021 August 2021 October 2021 Closed	<p><u>Management update:</u></p> <p>Due to Covid the process on checking 'right to work' has been amended until the 5 April 2022. We have been following the government guidelines in respect of this and will continue to do so until the 5 April 2022 or whenever the guidelines change. We continually check for any updates to ensure we are following the correct process.</p> <p><u>Internal Audit comment:</u></p> <p><i>Recommendation closed by Internal Audit following receipt of evidence of monitoring carried out by the HR Manager on right to work checks.</i></p>
<p>20/21 FRA rec 3.1:</p> <p>Regarding disabled facility grants, it is recommended that the GDPR/Data Protection Officer is contacted for their advice regarding GDPR, collection and use of personal data.</p>	Medium	Tim Huggins (DPO Officer)	December 2020 March 2021 August 2021 October 2021 Closed	<p><u>Management update:</u></p> <p>A Privacy Notice has been put together which has been checked by the DPO Officer.</p> <p><u>Internal audit comment:</u></p> <p><i>Recommendation closed by Internal Audit following receipt of the letter template with the privacy notice information and link.</i></p>
<p>20/21 FRA rec 3.2:</p> <p>Senior Procurement Officer to consider procurement best practice for the use of existing DFG contractors and the sole Technical Surveyor, to ensure that the Council's best interests are protected.</p>	Medium	Jane Mitchell (Senior Procurement Officer) & Environmental Health Manager	March 2021 Closed	<p><u>Management update:</u></p> <p>The Senior Procurement Officer has confirmed that, after discussion with the Environmental Health Manager, before an application is made required works have to be specified by Essex County Council Occupational Therapist, and three contractors are asked to bid to ensure value for money. The applicant has the final choice of contractor, and any new contractors are</p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>verified by Finance as being genuine before work commences. The Council's Environmental Health Manager approves invoices for payment and monitors to ensure not all work is allocated to one contractor.</p> <p><i>Internal Audit comment:</i></p> <p><i>Recommendation closed by Internal Audit following receipt of confirmation from the Senior Procurement Officer that officers have considered the Council's practices and are satisfied that they are appropriate.</i></p>				
2021/22 - IT Data Breaches				
21/22 IT DATA rec 3:	Medium	Tim Huggins (ICT Manager)	November 2021 Closed	<u>Management update:</u>
<p>a) The Council should liaise with HyTec to discuss and develop target service levels, appropriate KPIs and monthly performance reports for the purpose of reporting and performance monitoring. These should be formally agreed and approved by the IGG.</p> <p>b) The Council should ensure that the monthly meetings with HyTec are formally documented. A set meeting agenda along with the monthly performance reports should be presented by HyTec to the Council prior to the meeting to ensure all the elements of service provision agreed are discussed and reviewed during the meeting.</p>				<p>a) Initial KPIs were agreed with Hytec in September 2021.</p> <p>KPIs were discussed at the Managed Service Review meeting with Hyec in November 2021.</p> <p>b) The monthly meetings are minuted and performance statistics shared.</p> <p><i>Internal Audit comment:</i></p> <p><i>Both parts of recommendation closed by Internal Audit following receipt of the November 2021 meeting minutes and evidence of KPIs being reported.</i></p>
C-19 Grants expenditure				
21/22 GRANT rec 1:	Medium	Craig Stack (Business Rates Manager)	September 2021 Closed	<u>Management update:</u>
				A further element of the process map has now been added to include a

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>Where Covid-19 grant applications are received, confirmation of what due diligence has been carried out should be explicitly stated within the notes section of Civica. This should clearly state whether (i) business name matches application and system (ii) business or personal address matches and (iii) whether the director name matches the applicant name where applicable. Where there are any differences, this should also be clearly stated within the notes, including any further action taken to address the differences.</p>				<p>word document checklist. This document outlines all the relevant due diligent checks that are to be carried out. The relevant officer will complete the document to confirm the checks have been undertaken and reference the document onto the account accordingly.</p> <p><i>Internal Audit comment:</i></p> <p><i>Recommendation closed by Internal Audit following receipt of the relevant process map, which covers the points raised by the recommendation.</i></p>
<p>21/22 GRANT rec 2:</p> <p>Once details of the due diligence performed have been documented in the Civica notes, including the officer completing the due diligence (see recommendation 1), the initials of the officer completing the final check and approval for payment should also be included with the notes, in addition to any queries and resolutions that have arisen as a result of the final checks.</p>	<p>Medium</p>	<p>Craig Stack (Business Rates Manager)</p>	<p>September 2021 Closed</p>	<p><u>Management update:</u></p> <p>Independent checks are carried out by a second senior officer, as per the procedure map. The agreement note to confirm checks have been carried out and the grant is okay to pay are made on the payment spreadsheet. Additional process has been added to include that a note be made on the Civica system along with the spreadsheet on the relevant account to state that the final check has been made.</p> <p><i>Internal Audit comment:</i></p> <p><i>Recommendation closed by Internal Audit following receipt of the relevant process map, which covers the points raised by the recommendation.</i></p>



FOR MORE INFORMATION:

GREG RUBINS

Partner, Public Sector
greg.rubins@bdo.co.uk

JANINE COMBRINCK

Director / Public Sector Assurance
janine.combrinck@bdo.co.uk

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

© 2021 BDO LLP. All rights reserved.

www.bdo.co.uk

This page is intentionally left blank

Committee: Audit and Scrutiny Committee	Date: 7 December 2021
Subject: Risk Management	Wards Affected:
Report of: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources)	Public
Report Author/s: Name: Sue White, Risk & Insurance Officer Telephone: 01277 312500 E-mail: sue.white@brentwood.gov.uk	For Information

Summary

The report updates members of the Audit & Scrutiny Committee on the status of the Council's 2021/22 Strategic Risk Register and high-level operational risks.

The Risk Registers are currently under review to align them to the Corporate Strategy, as well as presenting them in a more appropriate format.

Main Report

Introduction and Background

1. The governance arrangements set out in the 'Insurance & Risk Management Strategy' and terms of reference of committees from our constitution require the Audit and Scrutiny Committee to review the strategic and operational risks every quarter.
2. The strategic and operational risk registers are monitored by Senior Leadership Team (SLT) and the Extended Leadership Team (ELT) who consider the risks, the mitigations and agrees the content. It is the responsibility of the Audit & Scrutiny Committee to review the strategic risks and confirm they are confident that the risks associated within this register are those which are strategic and relevant to the organisation at this point in time and the considered future.
3. Work continues to embed Risk Management within the Council. It is important that all staff become involved in the risk management process and become aware of their responsibilities in identifying and managing risk. A Risk Management Fund of £5k was allocated within the insurance tender, which is deducted from the annual premium, for use on Risk Management improvements for the Council. The Accident Investigations and Claims Defensibility Review has now been carried out. The purpose of this review was to assess the robustness of the Council's processes and procedures for investigating incidents and complaints. Following on from this an Accident Investigation and Claims Defensibility training session is to be held on 1 December 2021.

Issue, Options and Analysis of Options

4. A new template to record risks has been developed and enhanced to now include risk categorisation and target scores. These scores are based on the successful completion of actions in the 'Further Actions/Comments' column as seen in Appendix A. The tables demonstrate the movement of risk scores from Original to Current and also detail the anticipated Target score, with any outstanding or further actions for each risk.
5. Risk Management continues to be imbedded quarterly within the Senior Leadership Team reports, where Service Heads discuss the top-level risks for their service areas to ensure that the risks are updated to reflect the ongoing changes.
6. The Risk and Insurance Officer will continue to work with risk managers to maintain the good progress to date and further develop a consistent application of risk management considerations across all operations of the Council.

Strategic Risks

7. In accordance with the Council's Insurance and Risk Management Strategy, risk owners have reviewed their risks and updated them. These were discussed and agreed by the Senior Leadership Team on Wednesday, 24 November 2021.
8. Attached to this report at Appendix A is a summary showing the current status of each risk.
9. As a result of the current risk review one score has increased and two scores reduced. The remaining scores have remained unchanged.
10. The risks where the risk score has reduced are as follows:
 - RSK7 – General Fund Reserves – Increased to L3 x I5 = 15 (V.HIGH)
This risk has been increased due to the recent Draft Medium Term Financial Strategy reserve forecasts increasing below minimum levels.
 - RSK2 – Environment Strategy – Reduced to L1 x I3 = 3 (LOW)
The risk has been reduced due to the recent employment of the climate & sustainability officer.

Risk Matrix

11. The thirteen strategic risks are plotted on the risk matrix in Table 1. The current assessment identifies that four risks are categorised as very high in the red area of the risk matrix.

Table 1: Risk Matrix

Likelihood / Probability	Definite	Low (5)	Medium (10)	High (15)	V. High (20)	V. High (25)
	Very Likely	Low (4)	Medium (8)	High (12)	V. High (16)	V. High (20) RSK10
	Likely	Low (3)	Medium (6)	Medium (9)	High (12) RSK9; RSK11	V. High (15) RSK1 RSK7
	Unlikely	Low (2)	Low (4) RSK5; RSK6	Medium (6) RSK8	Medium (8) RSK3; RSK4; RSK12	High (10) RSK13
	Highly Unlikely	Low (1)	Low (2) RSK2	Low (3)	Medium (4)	Medium (5)
		Negligible	Minor	Moderate	Significant	Major
Negative Impact / Severity						

Likelihood x Impact = Risk Score

No.	Risk	No.	Risk
1	Failure to adopt a local plan in line with national policy	8	Unable to react to major incident.
2	Failure to develop an Environmental Strategy and Action Plan	9	Lack of Organisational Capacity
3	Failure to deliver a clear Leisure Strategy	10	Unable to meet income projections
4	Failure to deliver Strategic Housing Development Plan	11	Not compliant with data protection legislation
5	Lack of strategic Direction	12	Contract/Partnership Failure
6	Failure to deliver objectives within the Corporate Strategy	13	Cyber Threat
7	General Fund budgets could fall below the minimum level of reserves		

Operational Risks

12. Operational risk management is concerned with reviewing those risks that are faced in the day-to-day delivery of services, particularly where effective management of those risks could result in a reduction in insurance claims and related costs.
13. The Operational Risk Registers have now been reviewed by the risk owners and updated and amended where necessary to reflect the actions being taken to manage the risks.
14. Attached to this report at Appendix B is the operational risk summary sheet showing the very high and high-level risks. The risk references are shown in brackets in the table below which match to Appendix B.
15. As a result of the current risk review the scores for risks E&C1 and E&C5 were reduced.
16. Table 2 below shows the total number of risks identified in operational risk registers across the Council.

Table 2: Operational Risks

Directorate	Open risks on register	Very High Risks	High Risks	Medium Risks	Low Risks
Finance & Resources	9		1 F&R3	5	3
Digital & Customer	4		3 D&C1, D&C2, D&C3	1	
Law & Governance	14			10	4
Housing & Community Safety	10	2 H&C2, H&C9	2 H&C3, H&C7	5	1
Planning & Economy	3			3	
Environment & Communities	12	1 E&C1	2 E&C2, E&C5	3	6

Consultation

17. None.

References to Corporate Strategy

18. Effective risk management arrangements will enable the Council to achieve its corporate priorities. The process will allow identification of risks and issues, enabling informed decision making to remove or reduce them, in order for the priorities to be achieved.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources)

Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk

19. None arising specifically from this report, but control measures identified in risk registers could have financial or resource implications.

Legal Implications

Name & Title: Amanda Julian, Corporate Director (Law & Governance) and Monitoring Officer

Tel & Email: 01277 312500 / amanda.julian@brentwood.gov.uk

20. Effective risk management provides a means of identifying, managing and reducing the likelihood of legal claims or regulatory challenges against the Council.

Economic Implications

Name/Title: Phil Drane, Corporate Director (Planning & Economy)

Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk

21. Economic implications are contained within the report and identified in risk registers.

Background Papers

- Insurance & Risk Management Strategy

Appendices to this report

- Appendix A: Strategic Risk Register
- Appendix B: Operational Risk Register
- Appendix C: Risk Ranking Table

This page is intentionally left blank

BRENTWOOD BOROUGH COUNCIL STRATEGIC RISK REGISTER

NOVEMBER

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores (After any mitigations Nov 2021)			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
				Corporate Strategy: Growing our Economy - A thriving borough that welcomes a wealth of business and culture												
Risk 1	Cause: Lack of local planning policies to plan and manage development	Director (Planning & Economy)	Reputation			V High 25	Meeting targets set out in the Local Plan timetable (Local Development Scheme, approved September 2019). Ongoing discussion with neighbouring Local Planning Authorities and key stakeholders (Duty to Cooperate). Partnership in Association of South Essex Local Authorities (ASELA). Preparation of Community Infrastructure Levy (CIL). Delivery of Dunton Hills Garden Village (DHGV). Retention of permanent staff and recruitment of temporary staff to meet short-term needs when required.			V High 15	↔	Main Modifications consultation ended on 11 November 2021. Awaiting confirmation from the Planning Inspectors on soundness of the plan subject to modifications, expected early 2022 ahead of being able to adopt the plan, which would bring strategic risk to target score.	20/03/2022	1	5	Med 5
	Uncertain Event (Risk): Failure to adopt a Local Plan in line with national policy		Legal/Compliance	5	5		3	5								
	Consequence(s): Planning applications being judged solely against national policy "in favour of sustainable development" and/or unplanned development		Effect on Project objectives													

Corporate Strategy: Protecting our Environment - Developing a clean and green environment for everyone to enjoy																
Page 65 Risk 2	Cause: Lack of engagement with communities and businesses; non delivery of our plans for waste management services	Director (Environment & Communities)	Effects on Service			V High 20	Strategy and action plan are in progress Introduction of new recycling scheme Co Wheel Scheme implemented Electric charging pilots implemented New climate & Sustainability officer employed Brentwood Environmental Business Alliance (BEBA) launched			Low 3	↓	Climate & Sustainability Officer now employed Work continues to develop the timeline to produce the Environmental Strategy. Brentwood Environmental Business Alliance launched and first meeting to take place on 30th November 2021.	These woodlands and tree planting are long term over many years however expect Hutton Country Park to be complete by Nov 2022 Develop Strategy by March 2022	1	3	Low 3
	Uncertain Event (Risk): Failure to develop an Environmental strategy and action plan		Reputation	5	4			1	3							
	Consequence(s): Council would be actively contributing to climate decline															

Corporate Strategy: Developing our Communities - Safe and strong communities where residents live happy, healthy and independent lives

Risk 3	<p>Cause: Unable to identify risk and liabilities for Brentwood Centre, Copmmunity Halls and Hartswood Golf Course, Play Areas and recommend options for the future</p>	Director (Environment & Communities)	Effects on Service			High 12	Leisure Strategy reviewed and updated Feasibility/business plan in progress for King George's Playing Fields. Budget agreed for KGPF and 5-year Play Area Improvement programme Workstream established for transition of Brentwood Centre to Council.			Med 8	↔	Performance meetings undertaken with provider of the services at the Brentwood Centre Work continues to identify ways forward with the Community Halls Meetings have taken place with interested parties and plans to move forward the management of the halls continues to progress	Ongoing	2	4	Med 8
	<p>Uncertain Event (Risk): Failure to deliver a clear <u>Leisure Strategy</u> for the future of leisure facilities in Brentwood</p>		Reputation	3	4			2	4							
	<p>Consequence(s): Reduced leisure provision within the Borough, health and well being of residents affected, less desirable place to live or visit with poor offering of leisure facilities. Financial failure of the leisure facilities provided causing issues with the overall budget</p>		People													

Corporate Strategy: Improving Housing - Access to a range of decent homes that meet local needs

Risk 4	<p>Cause: Resources not adequetly in place to deliver plan</p>	Director (Housing & Community Safety)	Effects on Service			V High 15	Strategic Housing Delivery Plan 21-26 now developed to meet objectives within the Housing Strategy HRA busines plan			Med 8	↔	Continue Implementation of project plan	Ongoing	1	4	Low 4
	<p>Uncertain Event (Risk): Failure to deliver the Council's <u>Strategic Housing Development Plan</u></p>		Reputation	3	5			2	4							
	<p>Consequence(s): Fewer new homes are built within the borough</p>		Legal/Compliance													

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 5	Cause: No Strategic direction provided	Chief Executive	Effects on Service			Med 9	Corporate Strategy Training and Development for Officers and Members Code of Conduct. Consultation / surveys. Project and performance Management Framework. Business recovery plans in place and monitored with senior management & members.	2	2	Low 4	↔	Collaboration between Brentwood Borough Council & Rochford District Council is currently in its interim stage.	Feb-22	1	2	Low 2
	Uncertain Event (Risk): Lack of <u>Strategic Direction</u>		Reputation	3	3			2	2				1	2		
	Consequence(s): Projects and programmes not delivered Community benefits not delivered		Effect on Project objectives													

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 6	Cause: Unable to deliver projects as set out in the Corporate Plan.	Strategic Director	Effect on Project objectives			V High 20	PRED Committee appointed as Programme Board. Continued communication on Corporate Strategy within organisation Ownership of delivery of projects identified at all levels within the Council. Business Plan is monitored by the Senior Leadership Team and the Leader regularly through project management techniques i.e RAG ratings	2	2	Low 4	↔	A few projects currently require action but considered minor against ranking table.	Ongoing	1	1	Low 1
	Uncertain Event (Risk): Failure to deliver objectives within the <u>Corporate Strategy</u>		Effects on Service	4	5			2	2				1	1		
	Consequence(s): Community benefits not delivered		Reputation													

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services																
Risk 7	Cause: Finances are not adequately managed	Director (Finance & Resources)	Financial & Resources			V High 25	Medium Term Financial Strategic (MTFS) is undertaken on an annual basis, with monthly budget monitoring and half year reports to Committee. Budget Challenge meeting are in place for Senior Officers to review and challenge Budget Managers as well as regular reporting to SLT and Committee chairs A Funding Volatility Reserve has been created to specifically address the uncertainty of Government funding levels. Risk Assessment of Minimum level of reserves is carried out yearly.	3	5	V High 15	↑	Draft MTFS was report to PRED on 24th November showing a £1.3m budget gap for 2022/23, bringing reserves down to unsustainable levels. However the budget setting process is not yet complete to reduce the gap. Increase likelihood at this stage.	Ongoing	1	5	Med 5
	Uncertain Event (Risk): General Fund budget forecasts could fall below the Minimum Level of Reserves		Reputation	5	5											
	Consequence(s): Council will be unable to deliver statutory services.															

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services																
Risk 7	Cause: If we don't have in place adequate plans and procedures, understood, tested and reviewed	Director (Finance & Resources)	People			V High 20	All services areas have Business Continuity Plans in place. Support and ongoing embedding of Emergency Planning & Business Continuity Plans within service departments	2	3	Med 6	↔	Explore further testing on emergency planning & Business Continuity Plans.	Ongoing	2	3	Med 6
	Uncertain Event (Risk): We will be unable to react to a major incident leading to a breach of our statutory duties under the Civil Contingencies Act		Effects on Service	4	5											
	Consequence(s): Ineffective response to an incident leading to greater inconvenience and hardship and a longer timescale for return to normal		Reputation													

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 9	<p>Cause: If recruitment processes are not effective and resources are adequately in place.</p>	Director (Finance & Resources)	Effects on Service			High 12	<p>Monitor vacancy factor within Medium Term Financial Strategy (MTFS) Communications Protocol & Strategy Workforce Strategy Regular meetings between senior members & officers. Review options for alternative service delivery model Recruitment service brought in house Establishment Control Team between Finance & HR</p>	3	4	High 12	↔	<p>Workforce Strategy needs reviewing and updating Some services are struggling to recruit to specific posts due to national shortages. Targetted recruitment plans underway Vacancy factor approximately 6%</p>	Ongoing	2	5	Med 10
	<p>Uncertain Event (Risk): Lack of capacity to effectively govern the organisation will result in delay in delivery of business objectives</p>		Reputation	3	4											
	<p>Consequence(s): Key projects not delivered. Reputation severely damaged Services not delivered</p>		Effect on Project objectives													

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 10	<p>Cause: If the commercial income target from the Joint Venture and other activities are not achieved</p>	Director (Finance & Resources)	Financial & Resources			V High 16	<p>Consultants have been engaged to advise and assist in delivery of projects Appropriate governance arrangements have been set up for the Council's Wholly owned company - Seven Arches Investment Ltd Progress reports to Committee. Robust business modeling and financial projections. Monthly SLT & Leader meetings to monitor finances Financial Initiatives working group established</p>	4	5	V High 20	↔	<p>Certain saving targets and baseline income due to COVID-19 are not yet achieved in Medium Term Financial Strategy and at this stage are not likely to be met. Budget challenge process is in place, first financial initiatives working group is to meet on 29th November, to discuss future saving ideas.</p>	Mar-22	1	4	Low 4
	<p>Uncertain Event (Risk): We may be unable to meet the income projections for the Council</p>			4	4											
	<p>Consequence(s): Council unable to meet budget requirements Spending/service cutbacks Greater use of reserves</p>															

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 11	Cause: If we do not have good information governance strategies and controls	Director (Law & Governance)	Legal/Compliance	5	4	V High 20	Information Governance Group set up to ensure that the Council has the correct controls in place to ensure good governance in all decision making Data Protection Policies Training Data Protection Officer in post	3	4	High 12	↔	Good governance is about having the correct policies and procedures in place to ensure that decisions are made in a transparent and lawful manner. The IG group will meet in December.	Ongoing	2	4	Med 8
	Uncertain Event (Risk): We may not be compliant with data protection legislation		Reputation													
	Consequence(s): Fine from the Information Commissioner's Office (ICO) Risk of litigation challenges to decisions made		Financial & Resources													

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 70	Cause: Contract and procurement management not in place	Director (Law & Governance)	Legal/Compliance	3	4	High 12	Service Level Agreements embedded within contract and penalties in place for non performance. Regular reporting on contract performance. Escalation and governance in place Contract management diagnostic survey underway Procurement and contract manager meetings in place. Procurement strategy been adopted by the Council.	2	4	Med 8	↔	Contracts management diagnostic survey has been completed. Have received a report on how effective the Council is at contract management. Training will be provided to improve contract management. SLA's review will ensure that the correct governance is in place regarding partnership working. Procurement strategy has been updated and adopted and contracts register is being reviewed.	Ongoing	2	4	Med 8
	Uncertain Event (Risk): Contract/Partnership failure within organisation															
	Consequence(s): Negative impact on Council finances Reduction in Community benefits															

Risk 13	<p>Cause: Increased risk of ransomware</p>	Director (Digital & Customer Engagement)	Effects on Service			V High 25	<p>We have a Managed Security Service that has been running for second year, part of this service uses a Security Operations Centre to monitor cyber threats. Immediate response plans are in place for critical threats, and regular investigation review are held, along with Account contract meetings.</p>	2	5	High 10	↔	<p>Work continues on improving our security posture (details withheld for security reasons).</p> <p>Additional awareness training is planned</p> <p>Additional communication is planned</p>	ongoing	2	5	High 10
	<p>Uncertain Event (Risk): The Council is at risk from a critical cyber threat that would effect all areas of business</p>		Financial & Resources	5	5											
	<p>Consequence(s): All digital services would be down. Failure of providing services to customers and vulnerable people</p>		Reputation													

This page is intentionally left blank

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2021			Position from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
Corporate Strategy: Protecting our Environment - Developing a clean and green environment for everyone to enjoy																
Risk E&C1	Cause: If we fail to protect our employees and other persons to whom we owe a duty of care	Health & Safety Officer	Legal/Compliance	5	5	V High 25	All areas have received training and ongoing support in risk assessment and Health and Safety management. Regular monthly meetings are undertaken for compliance across Corporate and Housing Directorates, to ensure arrangements and systems are inbedded and robust, or if not, then adjustments and improvements are made. Separate operational compliance risks have been identified for Corporate and Housing Directorates respectively. The Council's H&S Microsite provides information and respective forms for risk assessment and Safe Systems Of Work. H&S Standards and Policies and reviewed and updated as legislation or organisational changes develop.	4	4	V High 16	decreased	Management of risks are improving but there are ongoing areas that require investment and support to reduce risks. Reviews of areas continues to identify opportunities for improvements and the use of technological digital information to reduce risks. Further work is required to support this development. Risk reduced from L4 x I5 = V.High 25	Dec-23	3	4	High 12
	Uncertain Event (Risk): The safety, health, welfare and wellbeing of individuals may be compromised		People													
	Consequence(s): Injury or harm to employees, tenants or visitors. Fines from the HSE. Insurance claims. Reputational impact to the Council		Financial & Resources													
Risk E&C2	Cause: Lack of inspection and maintenance regime to manage trees	Arboricultural Officer	People	4	5	V High 20	Woodland management plans that have been negotiated over the last 4 years have now been approved and are beginning to be implemented to manage woodland edge trees over a 10-year period. However, a risk remains for non-woodland trees for which there is no proactive system	3	4	High 12	Stayed the same	Growth bid for officer submitted and awaiting outcome and conversation with place services ECC to identify if they have scope to undertake an intial survey and quote for works to be received	Ongoing	2	3	Med 6
	Uncertain Event (Risk): Risk of unmaintained trees wholly or partly falling on persons/property and other infrastructure		Reputation													
	Consequence(s): Increased likelihood of prosecution by HSE and claims against the Council		Financial & Resources													
Risk E&C4	Cause: Challenges with staff recruitment	Environmental Health Manager	Legal/Compliance	4	4	V High 16	Environmental Health Technician acting up in EHO role confirmed position, agency officer covering one other role until 2/7/21 Two additional newly qualified staff from Thurrock covering two EH roles part time plus EH Manager covering four districts in Brentwood	3	3	Med 9	decreased	Can be removed from high/v.high list	December	2	2	Low 4
	Uncertain Event (Risk): Capacity of Environmental Health Pollution & Private Sector Housing Team		Reputation													
	Consequence(s): Unable to respond to service requests, resulting in further formal complaints and unable to meet statutory duties															
Risk E&C5	Cause: National shortage of drivers and ageing workforce	Waste and recycling Manager	Reputation	3	4	High 12	Nationally there is a shortage of HGV drivers and this has been evident in recruitment at Brentwood and many other local authorities. Staff are reaching retirement age or leaving for higher paid jobs. Attempts to up skill loaders to drivers has been advertised but not had any impact due to salary difference	3	4	High 12	decreased	HR to undertake Depot review of staff salaries and training of current loaders to drivers underway. One candidate at present. This risk was increased in September to L4 x I4 = V.High 16, but has since been reduced back down.	Ongoing	2	4	Med 8
	Uncertain Event (Risk): Unable to recruit LGV waste drivers		Financial & Resources													
	Consequence(s): Unable to deliver Waste and recycling collections															

BRENTWOOD BOROUGH COUNCIL OPERATIONAL RISK REGISTER 2021

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2021			Position from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
Corporate Strategy: Improving Housing - Access to a range of decent homes that meet local needs																
Compliance - the risk is that the Council will not achieve the plans to deliver compliance for the key areas and the delivery of the compliance project plan.																
Risk H&C2	Cause: Not achieving the plans to improve compliance by the required timescale.	Compliance Manager	Legal/Compliance	5	5	V High 25	A specific compliance risk register has been produced with detail on the risks. A new performance reporting template has been produced which identifies the areas of non-compliance and the gap to compliance. Actions are in place to reduce the gaps in the known compliance issues. Regular meetings are in place to address the concerns.	4	5	V High 20	Stayed the same	Good progress is being made in all areas of compliance and a central overview of all compliance performance reported to SLT monthly. Keystone KRM is in the testing stage with the Foundation module ready for trail/testing early December 21 to carry out FRAs and upload actions automatically. Growth bids in Capital and Revenue have been submitted and awaiting approval. This will allow the rest of the EICR test and works to be completed, lift refurbishment/upgrades, FRA works, water hygiene remedial works/tank replacements to all be completed.	Mar-23	1	5	Med 5
	Uncertain Event (Risk): The management of compliance is not effective.		Reputation													
	Consequence(s): Compliance is not achieved by March 2022.		Effects on Service													
Decisions on HRA stock - the risk is that the Council does not make timely decisions on the retention and investment in the HRA stock.																
Risk H&C3	Cause: Decisions on the HRA stock not taken, leading to additional expenditure.	Corporate Manager	Financial & Resources	4	3	High 12	Sheltered housing review has started, with a review of the garage sites and the sites for potential regeneration to be identified.	4	3	High 12	Stayed the same	Decisions are required on a number of sites, to identify the approach (i.e. retain as is, regenerate, sale/dispose). This will help with identifying the investment required in the long-term and provide clarity for the HRA's business plan.	Mar-22	1	4	Med 4
	Uncertain Event (Risk): The assets have not been reviewed to identify long-term use of the sites.		Effects on Service													
	Consequence(s): That resources are used on properties that the Council does not wish to retain in the long-term.		Reputation													
Drake House - the risk is that the building will need to be evacuated before the planned fire safety works are completed.																
Risk H&C7	Cause: The lack of an agreed solution for the second phase of works Drakes House.	Contract Manager	Legal/Compliance	3	5	V High 15	The Fire Brigade is aware of the situation and attends regular meetings. The solution will be designed by a third party, with the solution signed off by the installers and building control.	2	5	High 10	Stayed the same	Drake House has received a satisfactory safety inspection from the Fire service and we have now been advised we can remove the security guards/waking watch. Sprinkler funding been granted and works ongoing to tender and get works completed.	Et April 22	1	5	Med 5
	Uncertain Event (Risk): The risk is that the proposed solution cannot achieve the required sign off.		Reputation													
	Consequence(s): That residents have to be decanted until a permanent solution if achieved.		Financial & Resources													
Training - the risk is that the housing team do not receive the right level of training and personal development to support the current plans for the service.																
Risk H&C9	Cause: The level and type of training does not meet the needs of the service.	Corporate Manager	Effects on Service	4	4	V High 16	A review of the existing training plan will take place and a revised training plan developed.	4	4	V High 16	Stayed the same	The review of the current training plan arrangements is currently underway with external consultants. Currently reviewing the draft central matrix document to record all training requirements for staff	Mar-22	1	1	Low 1
	Uncertain Event (Risk): That the service is not delivered effectively (e.g. compliance).		Reputation													
	Consequence(s): A mistake occurs due to a lack of awareness or training		People													

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2021			Position from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services																
Risk F&R3	Cause: Lack of robust and resourced regime for addressing failures in Corporate property compliance	Facilities Manager	Financial & Resources			V High 25	Undertaking routine compliance and remedial actions when identified. Retain appropriate documentation for evidence			High 12	Stayed the same	Develop document retention processes Explore utilisation of assets database Commence programme of building schedule of property inspections to ensure compliance is being maintained	Mar-22	2	3	Med 6
	Uncertain Event (Risk): Risks to the Council, its staff and its residents where key compliance checks have not been satisfactorily completed for corporate buildings, etc. and any issues address (e.g. fire, water, gas, etc)		Legal/Compliance	5	5			4	3							
	Consequences: Risk of closure of buildings, damage to buildings, reputation risk to Council, loss of earnings and life and prosecution from HSE		People													
Risk D&C1	Cause: If we do not have the appropriate cyber security or cyber incident response plan	I.C.T. Manager	Effects on Service			V High 20	Manages Security Service has been running for second year, now with an introduction of a monthly review. Azure Security services are being expanded. IT staff attended Cyber Incident Response Planning Course.			High 15	Stayed the same	Risk has been transferred to the Strategic Risk Register	TBC	3	4	Med 12
	Uncertain Event (Risk): The Council may be at risk of loss of data or service delivery through cyber attack		Financial & Resources	4	5			3	5							
	Consequence(s): Loss of key systems/inability to provide key services Loss or corruption of data Financial Loss Cost/time spent to recover		Reputation													
Risk D&C2	Cause: If we don't have the level of resourcing to provide an effective service or deliver Corporate Objectives and the Digital Strategy	I.C.T. Manager	Effects on Service			V High 20	We have several vacant posts across IT, Digital and projects and if we lose any further resources or have any sickness we will struggle to provide an effective service. We have relationships to leverage to help provide services and potential use of agencies if required. Permanent staff is a preferred option			High 15	Stayed the same	Discussions with Digital Director are progressing to build a resourcing plan within budget. Recruiting permanent staff is the preferred option to manage costs and build a high performing team that will work towards the corporate objectives and Digital strategy delivery	TBC	2	5	Med 10
	Uncertain Event (Risk): The Council may be at risk of delivering an effective service		Reputation	4	5			3	5							
	Consequence(s): It will result in service delivery failure affecting many services across the council		Legal/Compliance													
Risk D&C3	Cause: Loss of availability of Business applications and access data	I.C.T. Manager	Effects on Service			V High 15	Using the principle "High Availability by design" we have invested in technology and built a digital platform for officers the "Cloud Desktop". This has taken advantage of cloud technologies this has made the availability of business applications and access to data.			High 15	Stayed the same	We have launched a project to upgrade the Cloud desktop using the latest technologies to ensure the continued availability to business applications and access to data. Pilot projects have started and the roll out to all staff will continue through the Summer/Autumn/Winter dependencies Risk 2	Jan-22	2	5	Med 10
	Uncertain Event (Risk): The Council may be at risk of delivering an effective service		Reputation	3	5			3	5							
	Consequence(s): Failure of providing services to customers and vulnerable people		Legal/Compliance													

This page is intentionally left blank

Appendix C

Risk Ranking Table

Brentwood Council has introduced a best practice five stage approach to Risk Management.

Likelihood	(5) Definite/very high	Low (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
	(4) Very likely	Low (4)	Medium (8)	High (12)	Very High (16)	Very High (20)
	(3) Likely	Low (3)	Medium (6)	Medium (9)	High (12)	Very High (15)
	(2) Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
	(1) Highly unlikely	Low (1)	Low (2)	Low (3)	Medium (4)	Medium (5)
		Negligible (1)	Minor (2)	Moderate (3)	Significant (4)	Major (5)
		Impact				

Likelihood x Impact = Risk Score

Level of Risk	Level of Concern	Recommended review pattern
Very High 15-25	Very concerned	1-2 months
High Risk 10-15	Concerned	2-3 months
Medium Risk 4-10	Quite Concerned Risk can be tolerated at this time	3-4 months
Low Risk 1-5	Not concerned Risk accepted at this time	4-6 months

Score	Likelihood	Description
1	Highly Unlikely/ rarely happens	5% likely to happen or hasn't happened within the last 5 years
2	Unlikely/moderate	20% likely to happen or has happened once or twice in the last 5 years
3	Likely/possible	50% likely to happen or has happened once or twice in the last 24 months
4	Very likely/high	75% likely to happen or has happened at least once or twice in the last 12 months
5	Definite/very high	99% likely to happen or has happened on a regular basis over the last 12 months

Score	Impact	Effect on Service	Financial & Resources	Reputation	Legal	People	Effect on project objectives
1	Negligible	<ul style="list-style-type: none"> • Small impact on customer service which may result in complaints • Nuisance 	<ul style="list-style-type: none"> • Small financial loss; less than £10K • Negligible property damage 	No adverse effect on perception	No legal implication	No injury	<ul style="list-style-type: none"> • Minimal impact to project • Minor slippage
2	Minor	<ul style="list-style-type: none"> • Small setback • Disruptive impact on service • Localised disgruntlement 	<ul style="list-style-type: none"> • Noticeable financial loss; £10-£100K • Slight damage to one property 	Minimal effect to perception (e.g. minor criticism of the Council)	Breach of statutory process, duty or law resulting in possibility of legal action	Minor Injury	<ul style="list-style-type: none"> • Adverse effect to project. • Slippage requires review finances / short term programme
3	Moderate	<ul style="list-style-type: none"> • Widespread disgruntlement • Disrupted service delivery from one service area for up to 3 days • Can handle but with difficulty 	<ul style="list-style-type: none"> • Moderate financial loss £100-300K • Inability to deliver popular policies due to budgetary constrictions • Substantial damage to one part of a building 	Negative effect on perception, e.g. <ul style="list-style-type: none"> • Criticism of the council • Local bad press 	Breach of major statutory duty or law resulting in probably legal action	RIDDOR (Reporting of Injuries, Diseases & Dangerous Occurrences Regulations (1995) Reportable major injury to an individual	<ul style="list-style-type: none"> • Important impact on project or most of expected benefits. • Considerable slippage • Possible impact on overall finances / programme
4	Significant	<ul style="list-style-type: none"> • Intervention in a key service • Disruption to service delivery for one or more service areas for 3-5 days • Failure of an operational partnership 	<ul style="list-style-type: none"> • Sizeable financial loss up to 50% of budget or between £300K-1M • Extensive damage to a critical building or considerable damage to several properties from one source 	<ul style="list-style-type: none"> • Criticism of key process • Large scandal • High level of complaints at corporate level across several service areas • Adverse national media coverage 	Breach of law resulting in legal action against the Council which would be difficult to defend	Reportable major injuries to several people or death of an individual	<ul style="list-style-type: none"> • Extreme delay

Score	Impact	Effect of Service	Financial & Resources	Reputation	Legal	People	Effect on project objectives
5	Major	<ul style="list-style-type: none"> • Complete breakdown in service delivery with severe, prolonged impact on customer service affecting the whole organisation • Failure of a strategic partnership 	<ul style="list-style-type: none"> • A substantial failure in accountability or integrity • A large financial loss over 50% of budget or greater than £1M • Total loss of a critical building 	<ul style="list-style-type: none"> • A vote of no confidence in one service area • Officer(s) &/or Members forced to resign &/or Audit Commission enquiry • Substantial adverse & persistent national media coverage 	Breach of law resulting in legal action against the Council which would be very difficult / impossible to defend	Death of several people	<ul style="list-style-type: none"> • Complete failure of project

This page is intentionally left blank

Committee(s): Audit & Scrutiny Committee	Date: 07 December 2021
Subject: Formal Complaints & Performance Indicator Working Group	Wards Affected: All
Report of: Steve Summers, Strategic Director (Deputy Chief Executive)	Public
Report Author: Name: Steve Summers Telephone: 01277 312500 E-mail: steve.summers@brentwood.gov.uk	For Decision

Summary

This report submits the report and recommendations of the Formal Complaints and Performance Indicators Working Group for consideration by the Audit & Scrutiny Committee.

Recommendation(s)

Members are asked to:

R1. To note the Formal Complaints and Performance Indicators Working Group report, as attached at Appendix A, and agree the recommendations contained within it.

Main Report

Introduction and Background

1. The Committees Terms of Reference include responsibility for the monitoring of Council service performance including Performance Indicators and Formal Complaints.

Reasons for Recommendation

2. To ensure the Council provides quality customer services.

References to Corporate Plan

3. The priority of 'Delivering an efficient and effective council' includes the delivery of quality customer services. An effective scrutiny function of customer complaints and service performance is an essential element of that priority.

Implications

Financial Implications

Jacqueline Van Mellaerts, Corporate Director (Finance & Resources)
01277 312829/jacqueline.vanmellaerts@brentwood.gov.uk

There are no direct financial implications from this report.

Legal Implications

Amanda Julian, Corporate Director (Law & Governance) and Monitoring Officer
01277 312705/amanda.julian@brentwood.gov.uk

The Council is required to have a complaints procedure, to ensure transparency and accountability it is good governance for the Council to report on the complaints and performance indicators.

Economic Implications

Phil Drane, Corporate Director (Planning & Economy)
01277 312610/philip.drane@brentwood.gov.uk

There are no direct economic implications from this report.

Background Papers

None

Appendices to this report

Appendix A: Formal Complaints and Performance Indicator Working Group Report

Date: 9 November 2021

Audit & Scrutiny Committee

Performance Indicators and Formal Complaints Working Group Report

Working Group Members

Cllr Nolan

Cllr Dr

Barrett

Cllr Hirst

Cllr Naylor

Cllr Tanner

Supporting Officers

Steve Summers – Strategic Director

Greg Campbell – Corporate Director (Environment & Communities)

Phil Drane – Corporate Director (Planning & Economy)

Tracey Lilley – Corporate Director (Housing & Community Safety)

Leona Murray-Green – Corporate Manager (Customer Engagement)

Scope

The scope of the Performance Indicators and Formal Complaints Working Group is set out below:

- To monitor and consider the Council's service Performance Indicators.
- To consider in detail Formal Complaints received by the Council.
- To consider how Performance Indicators and Formal Complaints are reported to the Audit & Scrutiny Committee
- To make recommendations to the appropriate Audit & Scrutiny Committee.

Meeting Date

9th November 2021

Attached as Addendum 1 are the notes of the meeting.

Terms of Reference

The Working Groups Terms of Reference are attached at Addendum 2

1. Report Recommendations

The report recommendations are set out in full below.

R.1 - That the working group continue to monitor the outcomes of the Formal Complaints for the remainder of 2021/22.

R.2 - That the working group continue to monitor the outcomes of the Performance Indicators for the remainder of 2021/22.

2. Introduction

2.1 The council operates a two stage complaints process for customers to take issue with any perceived failure to provide a service, failure to respond to requests or failure to adhere to standards on the part of the council and its officers.

2.2 The council uses a variety of performance indicators to monitor how well services are performing in meeting the needs of service users. The council has set of key indicators of performance, the “toplines”. The topline includes a variety of indicators that relate to the delivery of the council’s priorities.

2.3 The topline measures performance across a range of council activity including: planning, housing, streetscene and revenue and benefits.

3. Explanation of Recommendations

Recommendation 1
That the working group continue to monitor the outcomes of the Formal Complaints for the remainder of 2021/22.
Explanation
To continue to monitor formal complaints quarterly to identify common themes, trends or concerns.
Recommendation 2
That the working group continue to monitor the outcomes of the Performance Indicators for the remainder of 2021/22.
Explanation
To monitor associated annual or quarterly trends and identify areas of performance concern.

**Performance Indicators and Formal Complaints Working Group
Minutes of Meeting 9th November 2021 18:30pm
Virtual via Microsoft Teams**

Present: Cllr Charles Nolan (CN), Cllr Sandy Tanner (ST), Cllr Roger Hirst (RH), Cllr D Naylor (DN), Cllr Dr T Barrett (TB)

Also present: Steve Summers (SS) – Strategic Director
Greg Campbell (GC) – Corporate Director (Environment & Communities)
Phil Drane (PD) – Corporate Director (Planning & Economy)
Tracey Lilley (TL) – Corporate Director (Housing & Community Safety)
Leona Murray-Green (LMG) – Corporate Manager (Customer Engagement)

Apologies: Amanda Julian and Jacqui Van Mellaerts

1. Welcome

The Chair welcomed all present to the meeting.

2. Terms of Reference

These are attached to these minutes.

4.1 Formal Complaints

A presentation on formal complaints received for Q2 2021/22 was provided to the working group (Addendum 3) by SS.

Overall number of complaints for 2021/22 were compared with previous years and an overall decrease in Streetscene complaints was noted.

The group considered in detail the upheld formal complaints by department.

A trend of no or delayed response was noted amongst Environmental Health complaints. GC explained resource issues in this area and how these are being overcome and performance was expected to improve.

Overall, it was noted that the total number for the first two quarters was lower than the previous year's figures.

The working group also noted the presentation included performance

for the first two quarters on response times for formal complaints which was 68%.

The working group then reviewed outstanding Local Government Ombudsman (LGO) and Housing Ombudsman complaints. Outcomes of outstanding investigations will continue to be reported to the working group as they are received.

Working Group Action:

- For the working group to monitor these complaints against future quarters to identify concerns or themes.

4.2 Performance Indicators

The working group were provided with data for the council's key Performance Indicators (PIs) for Q2 2021/22.

The group noted that new indicators had been included for separate tonnages for each waste stream, EO3 to EO7. RH requested that further information be supplied for total waste arisings and questioned whether the targets for EO1 and EO2 need to be reviewed for both financial and environmental implications.

Action: GC will review and discuss with RH directly before the next working group meeting.

In relation to PI P02 (% of appeals allowed) CN requested that the number of applications also be included, as well as the percentage.

RH asked how the council advertise the planning pre application process and the quality of the service following recent resident feedback. PD advised he would look into the particular instances on provision of the information.

Action: To include in the commentary for future quarters.

Working Group Action:

- For the working group to continue to review progress of the quarterly Performance Indicators.

5. Any Other Business

None

6. Date of next meeting

Tuesday 8th February 2022 – 18:30

Addendum 2

Audit & Scrutiny Committee Performance Indicators & Formal Complaints Working Group

Members of Working Group

Crs. Nolan, Dr Barrett, Naylor, Tanner and Hirst.

Terms of Reference

- To monitor and consider the Council's service Performance Indicators.
- To consider in detail Formal Complaints received by the Council.
- To consider how Performance Indicators and Formal Complaints are reported to the Audit & Scrutiny Committee.
- To make recommendations to the appropriate Audit & Scrutiny Committee.



Members Working Group

Formal Complaints

Q2 2021/22

Jul-Sep 2021

Formal Complaints received annually

Department	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Assets	0	2	0	1	1	2	3	0
Building Control	0	0	0	0	0	0	1	0
Community Safety	0	0	0	0	0	1	1	7
Community Services	0	0	0	2	1	0	2	0
Customer Service	0	0	0	1	1	4	5	7
Democratic Services	0	0	1	1	0	0	2	1
Housing	10	11	32	30	38	47	75	66
Env Health & Licensing	0	1	1	0	1	3	4	10
Finance	0	0	0	0	0	2	0	0
Legal	3	0	2	1	0	0	0	0
Licensing	0	0	0	0	0	0	0	2
Parking	0	0	0	0	1	1	3	1
Planning	10	4	23	13	10	10	16	15
Revs & Bens	9	2	12	9	31	33	28	8
Streetscene	1	3	5	3	5	15	44	63
Total	33	23	76	61	89	118	184	180

2021/22 Formal Complaints received

Jul to Sep 2021

Q2			
Department	Total	Upheld	%
Assets	0	N/A	N/A
Community Services	0	N/A	N/A
Electoral Services	0	N/A	N/A
Environmental Health	2	1	50%
Housing	9	3	33%
Planning	8	2	25%
Revenues & Benefits	2	2	100%
Streetscene	7	4	57%
Total	28	12	39%

YTD			
Department	Total	Upheld	%
Assets	1	N/A	N/A
Community Services	1	N/A	N/A
Electoral Services	1	0	0%
Environmental Health	5	3	60%
Housing	30	10	33%
Planning	12	4	33%
Revenues & Benefits	4	3	75%
Streetscene	12	6	50%
Total	66	26	39%

2021/22 Formal Complaints responded to within agreed timeframe Jul to Sep 2021

Q2	
Department	%
Assets	N/A
Community Services	N/A
Electoral Services	N/A
Environmental Health	100%
Housing	56%
Planning	75%
Revenues & Benefits	100%
Streetscene	57%
Total	68%

YTD	
Department	%
Assets	0%
Community Services	0%
Electoral Services	100%
Environmental Health	100%
Housing	70%
Planning	67%
Revenues & Benefits	75%
Streetscene	50%
Total	68%

Channel received

	Q1	Q2	Q3	Q4
Online form	41%	46%		
Email	43%	50%		
Website enquiry	11%	0%		
Via LGO/HO	3%	0%		
Telephone	0%	0%		
Letter	2%	4%		

Upheld Formal Complaints – Jul to Sep 2021

Environmental Health



No	Complaint	Stage
1	No response from EH regarding noise complaint	Stage 1

Upheld Formal Complaints – Jul to Sep 2021

Housing



No	Complaint	Stage
1	Delay to boiler repair and no response from Axis and the Council	Stage 1
2	Issues regarding boiler repair and lack of communication	Stage 2 – Part upheld
3	Outstanding communal issues not resolved	Stage 1

Upheld Formal Complaints – Jul to Sep 2021 Planning



No	Complaint	Stage
1	Delay in contact regarding update of planning application	Stage 1
2	No response from email correspondence to Officer	Stage 1

Upheld Formal Complaints – Jul to Sep 2021

Revenues and Benefits



No	Complaint	Stage
1	No response from Council Tax regarding property exemption	Stage 1
2	Arrears SMS sent despite previous contact made Council Tax advisor was rude and offered incorrect advice	Stage 1

Upheld Formal Complaints – Jul to Sep 2021

Streetscene



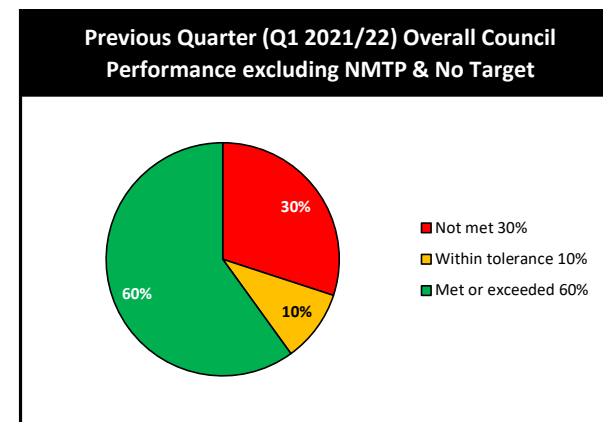
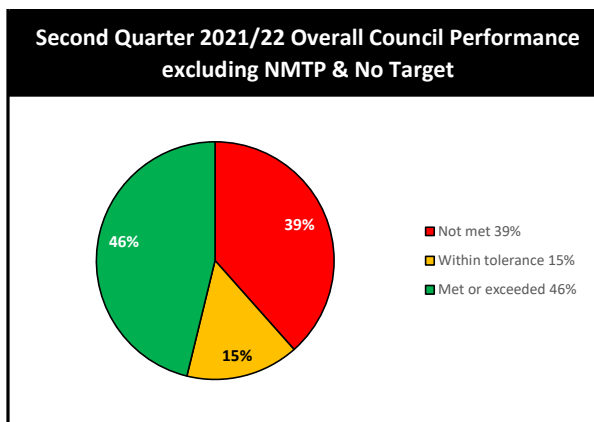
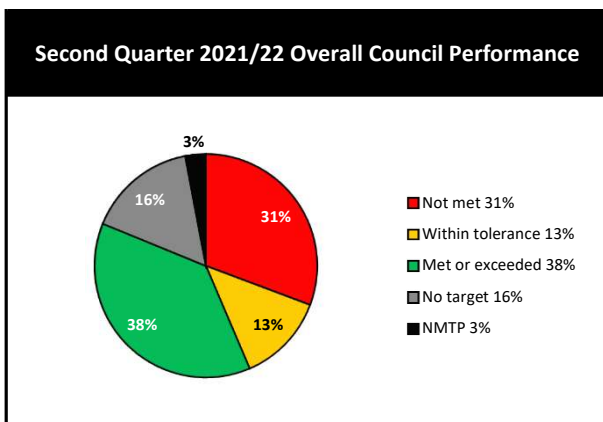
No	Complaint	Stage
1	Failure to address complaints about litter on A12	Stage 2
2	Repeated missed collections	Stage 1
3	Repeated missed collections	Stage 1
4	Repeated missed collection	Stage 1

Ombudsman



Page 98

	Service	LGO/HO	Complaint	Council's decision	Ombudsman outcome
1	Parking	LGO	Business deliberately targeted by Council	Not upheld	Decision not to investigate – no evidence of fault and insufficient injustice
2	Environmental Health	LGO	Complaint not taken seriously regarding living in dangerous property	Not upheld	Decision not to investigate – insufficient injustice
3	Housing	HO	Outstanding repairs not actioned	Part upheld	Under investigation
4	Housing	HO	Told conflicting information about being able to move whilst having rent arrears and handling of ASB reports	Not upheld	Under initial review
5	Community Safety/ASB	HO	Decision to limit correspondence and handling of ASB reports	Not upheld	Under investigation
6	Planning/Env Health	LGO	Dispute that condition in application has been achieved	Not upheld	Under initial review


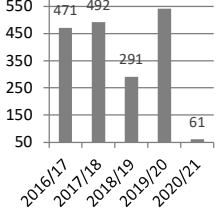


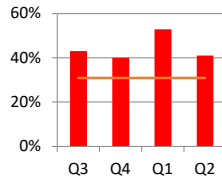


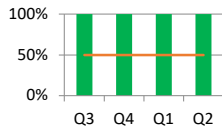


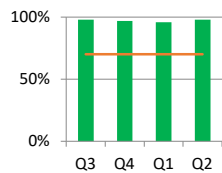



Second Quarter 2021/22 Performance by Department

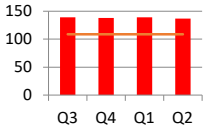
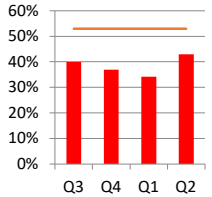
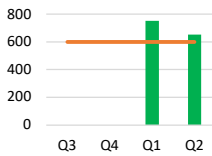
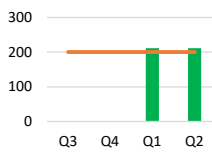
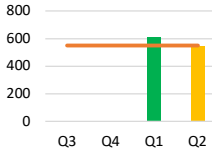
		Red		Amber		Green		No Target		NMTP		Total
		No.	%	No.	%	No.	%	No.	%	No.	%	No.
Economy	Planning	1	17%	0	0%	4	67%	0	0%	1	17%	6
	Street Scene	2	29%	1	14%	4	57%	0	0%	0	0%	7
Environment	Environmental Health	1	50%	1	50%	0	0%	0	0%	0	0%	2
	Housing	3	60%	1	20%	0	0%	1	20%	0	0%	5
Effective	Finance	2	67%	0	0%	0	0%	1	33%	0	0%	3
	Human Resources	0	0%	0	0%	0	0%	1	100%	0	0%	1
	Revenues and Benefits	0	0%	1	20%	4	80%	0	0%	0	0%	5
	Contact Centre	1	33%	0	0%	0	0%	2	67%	0	0%	3
Total		10	31%	4	13%	12	38%	5	16%	1	3%	32
Previous Quarter Total		6	21%	2	7%	12	43%	6	21%	2	7%	28


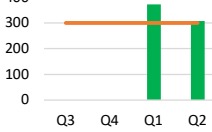


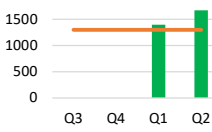


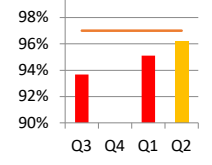


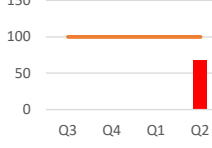

Key

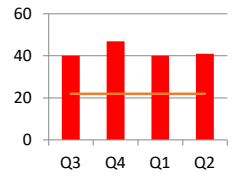
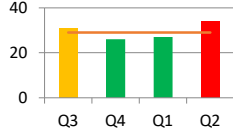
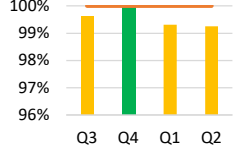
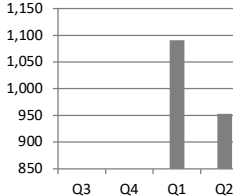
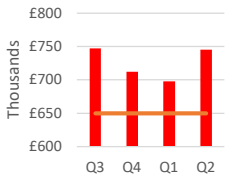
	Current performance is below target by more than the specified target deviation.
	Current performance is below target but is within tolerance.
	Current target has been met or exceeded.
	No target.
NMTP	Not measured this period.
	Performance for the quarter or year to date is improving (up) or deteriorating (down) compared to previous quarter or across the year.


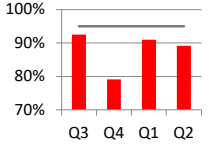


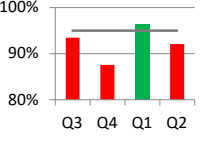


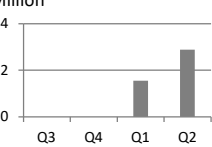


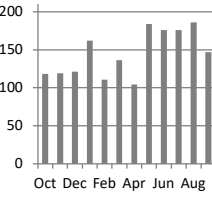

Growing our economy														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2021/22 Year to Date			Commentary
			Q3 Result	Q4 Result	Q1 Result	Q2 Result	Q Target	YTD Result			YTD Target	YTD Status & Trend		
Planning P01	Number of new homes approved to be built in the Borough	Annual	NMTP	NMTP	61	NMTP	No target	NMTP 		NMTP	No target	NMTP 	The gross number of new homes approved to be built in the Borough. Approvals for new homes help towards the Borough's supply of homes, specifically the required five-year housing supply (published annually). The total for 2020/21 is lower than previous years. This is likely due to an increase in extensions to existing dwelling since the pandemic, lack of available land (we need the Local Plan to be adopted to unlock green belt sites) and people turning their focus to home renovations. Not measured at this point.	
Planning P02	% of appeals allowed against the authority's decision to refuse planning applications	Quarterly	43.00%	39.90%	53.30%	41%	31%	Red 		47%	31%	Red 	Monitoring is done to understand why appeals happen and what can be done to reduce them / reduce number of overturns. Also working with agents to understand what we can do to help. An 'Appeals Update' is presented to Planning Committee which started on Feb 2021 to provide more detail on appeals.	
Planning P03	Processing of planning applications as measured against targets for 'Major' application types	Quarterly	100%	100%	100%	100%	50%	Green 		100%	50%	Green 	Consistently high performance achieved throughout the year. Processes/performance are constantly being reviewed to ensure standards remain high. Number of Major application types received have not been affected by COVID. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.	
Planning P04	Processing of planning applications as measured against targets for 'Minor' application types	Quarterly	98%	97.30%	95.90%	98%	70%	Green 		97%	70%	Green 	Consistently high performance. Processes/performance are constantly being reviewed to ensure standards remain high. Number of minor application types dropped off this year due to COVID, but not as much as expected. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.	

Planning P05	Processing of planning applications as measured against targets for 'Other' application types	Quarterly	96.00%	99.10%	99.10%	95.80%	80%	Green ↓	<table border="1"> <caption>Performance Data for Planning P05</caption> <thead> <tr> <th>Quarter</th> <th>Performance (%)</th> </tr> </thead> <tbody> <tr> <td>Q3</td> <td>100%</td> </tr> <tr> <td>Q4</td> <td>100%</td> </tr> <tr> <td>Q1</td> <td>100%</td> </tr> <tr> <td>Q2</td> <td>100%</td> </tr> </tbody> </table>	Quarter	Performance (%)	Q3	100%	Q4	100%	Q1	100%	Q2	100%	97.45%	80%	Green ↓	Consistently high performance achieved throughout the year. Processes/performance is constantly being reviewed to ensure standards remain high. Number of other application types dropped off this year due to COVID, but not as much as expected. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.
Quarter	Performance (%)																						
Q3	100%																						
Q4	100%																						
Q1	100%																						
Q2	100%																						
Planning P06	Percentage of planning applications approved	Quarterly	NMTP	NMTP	76.30%	83.40%	75%	Green ↑	<table border="1"> <caption>Performance Data for Planning P06</caption> <thead> <tr> <th>Quarter</th> <th>Performance (%)</th> </tr> </thead> <tbody> <tr> <td>Q3</td> <td>75%</td> </tr> <tr> <td>Q4</td> <td>75%</td> </tr> <tr> <td>Q1</td> <td>76.30%</td> </tr> <tr> <td>Q2</td> <td>83.40%</td> </tr> </tbody> </table>	Quarter	Performance (%)	Q3	75%	Q4	75%	Q1	76.30%	Q2	83.40%	79.85%	75%	Green ↑	This is a new PI for 2021/22 and reports approvals of all PS1 and PS2 applications (i.e. excl. pre-applications)
Quarter	Performance (%)																						
Q3	75%																						
Q4	75%																						
Q1	76.30%																						
Q2	83.40%																						

Protecting our environment														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2021/22 Year to Date			Commentary
			Q3 Result	Q4 Result	Q1 Result	Q2 Result	Q Target	YTD Result			YTD Target	YTD Status & Trend		
Street Scene and Environment E01	Residual household waste per household	Quarterly	139.09kg	137.81kg	139.11kg	137.13kg	109kg	Red ↑		138.11kg	109kg	Red ↑	Estimated as statistics to be verified by ECC. 2020/21 actuals - 544.4kg per household (34,010 households) Residual waste has risen nationally in response to COVID-19 and more people being at home, ecommerce etc	
Street Scene and Environment E02	Percentage of household waste arisings which have been sent by the authority for reuse, recycling, composting or anaerobic digestion	Quarterly	39.96%	37.00%	34.19%	42.99%	53%	Red ↑		38.59%	53%	Red ↑	Estimated as statistics to be verified by ECC 2020/21 actuals - 41.51%	
Street Scene and Environment E03	Paper and card recycled by tonne	Quarterly	NMTP	NMTP	720.45 tonne	652.73 tonne	600 tonne	Green ↓		1403.18 tonne	1200 tonne	Green ↓	This is a new PI for 2021/22.	
Street Scene and Environment E04	Cans and plastic recycled by tonne	Quarterly	NMTP	NMTP	211.87 tonne	211.41 tonne	200 tonne	Green ↓		423.28 tonne	400 tonne	Green ↓	This is a new PI for 2021/22.	
Street Scene and Environment E05	Mixed glass recycled by tonne	Quarterly	NMTP	NMTP	613.72 tonne	543.76 tonne	550 tonne	Amber ↓		1157.48 tonne	1100 tonne	Green ↓	This is a new PI for 2021/22.	

Street Scene and Environment E06	Food waste recycled by tonne	Quarterly	NMTP	NMTP	327.9 tonne	307.2 tonne	300 tonne	Green 		635.1	600 tonne	Green 	This is a new PI for 2021/22.
Street Scene and Environment E07	Garden waste recycled and diverted from landfill per tonne	Quarterly	NMTP	NMTP	1398.6	1672.6	1300 tonne	Green 		3071.2	2600 tonne	Green 	This is a new PI for 2021/22. The increase month-on-month is mainly due to the increased leases on the Brown Bins and the high growth conditions experienced this year
Environmental Health EH01	Food safety/hygiene standards in food premises - % of broadly compliant food premises	Quarterly	93.68%	See commentary	95.10%	96.21%	97%	Amber 		95.66%	97%	Amber 	The Q2 result continues to be lower than target. This is due to a large number of new premises registering with us during COVID-19 (well over double that we would get in a year pre-COVID) and a delay in us inspecting premises due to being engaged in COVID-19 work. In addition, the Food Standards Agency suspended inspections for six months during the initial stages of the pandemic. We are therefore carrying an outstanding inspection list, which to my knowledge has never been the case at Brentwood Borough Council.
Environmental Health EH02	Service requests investigated within target time (5 days)	Quarterly	NMTP	NMTP	NMTP	67.90%	100%	Red 		67.90%	100%	Red 	This is a new PI for 2021/22 and is being reported from Q2. The figure for target response reflects the timeliness of responses by officers to service requests. The figure is improving with some way to go to achieve optimum performance. This figure can be effected by staff absences and work volumes and so is not necessarily reflective of the quality of the work undertaken.

Improving our housing														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2021/22 Year to Date			Commentary
			Q3 Result	Q4 Result	Q1 Result	Q2 Result	Q Target	YTD Result			YTD Target	YTD Status & Trend		
Housing H01	Average re-let times for Local Authority Housing	Quarterly	40 Days (38.5 Days GN, 38.5 Days SH, 66 Days TA)	47 Days (41.6 Days GN, 54.7 Days SH)	40 Days (34.5 Days GN, 34.5 Days SH, 58 Days TA)	41 Days (35 Days GN, 34.5 Days SH, 58 Days TA)	22 Days	Red ↓		40.5 Days	22 Days	Red ↓	Void turnaround has remained very similar to last quarter, there have been some abandoned properties that have bordered on major works but there is still a good turn around. We're hoping as we clear our backlog from lockdown these results will continue to improve our stats further.	
Housing H04	Households living in temporary accommodation	Quarterly	31	26	27	34	29	Red ↓		30	29	Amber ↓	We are continuing to experience an increase in placements in the last quarter partially due to COVID restrictions being relaxed and evictions starting to resume. We are currently still forecasting a steady increase in placements as courts begin to process the backlog in housing cases and more households begin to approach with possession orders.	
Housing 05	Gas servicing in Council homes	Quarterly	99.63%	100%	99.31%	99.25%	100%	Amber ↓		99.28%	100%	Amber ↓	LGSR (Landlord Gas Safety Record) compliance remains high and we continue to prioritise access to properties outstanding.	
Housing 07	No. of applicants on the waiting list for Local Authority housing	Quarterly	NMTP	NMTP	1,091	953	No Target	No Status ↑		1,022	No Target	No Status ↑	This is a new PI for 2021/22. Housing Register: 623 Transfer Register: 330 We are currently undergoing a re-registration exercise following the introduction of the new Allocations Policy so these figures may not be a true representation of the final outcome of the re-registration exercise which is anticipated to be complete mid October.	
Housing 08	Average Rent Arrears Total (Current Tenants, Garages)	Quarterly	£746,953	£712,342	£698,450	£744,917	£650,000	Red ↓		£721,684	£650,000	Red ↓	Last quarter we had 2 Officers reviewing and actioning accounts as well as staying on top of their day-to-day workload. We decided to move to fortnightly processing due to us being unable to process all of the suggested actions on accounts. We are now seeing the result of lower actions on accounts but we have new staff and will be fully staffed on 22nd November. The new staff are beginning to concentrate on the higher level arrears, with the aim of bringing arrears back down.	

Delivering an effective and efficient council														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2021/22 Year to Date			Commentary
			Q3 Result	Q4 Result	Q1 Result	Q2 Result	Q Target	YTD Result			YTD Target	YTD Status & Trend		
Finance E01	% of invoices from local suppliers paid within 20 day	Quarterly	92.54%	79.09%	91.02%	89.17%	95%	Red 		90.10%	95%	Red 	On course for a good result, but faltered in September. Seemed a lot of invoices were affected by an issue within PIM that caused them to be authorised late. Will monitor next month and see if there is an improvement	
Finance E02	% of invoices from all suppliers paid within 30 days	Quarterly	93.48%	87.61%	96.38%	92.12%	95%	Red 		94.25%	95%	Amber 	Slight dip in result, again due to the issues in PIM within September causing invoices to be authorised late. Will monitor in October to ensure improvement	
Finance E03	Value of corporate debt	Quarterly	NMTP	NMTP	£1.547m	£2.886m	Reduction from previous quarter	No Status 	Million 	£2.22m	Reduction from previous quarter	No Status 	Corporate debt increased due to the high value of debt on the SAIL customer, which holds £1.85m of all debt. £1.25m of this debt on SAIL is due shortly to be paid	
Human Resources HR03	Number of days sickness lost per month	Monthly	Oct 118 Nov 119 Dec 121	Jan 162 Feb 110.5 Mar 136.5	Apr 104 May 184 Jun 176	Jul 176 Aug 186 Sep 147	No Target	No Status 		973 days	No Target	No Status 	This PI reflects the number of working days lost to sickness each month. Absence figures for Q2 compared to this time last year have increased. This is due to a number of employees off due long term absences (28 days or more) . With the main reason for long term absence being Anxiety/Depression, Stroke and musculoskeletal. Over the coming months we will be targeting support to managers in order to proactively manage absences, to explore if this will see a reduction in long term absences. A review of the Absence Management Policy will also be undertaken. In terms of short term absences the main reasons for short term absences for Q2 was Colds, migraine, Musculoskeletal as well as Mental Health conditions. We continue to offer support to all employees around their wellbeing by way of wellbeing check ins, employee assistance programme, regular 1:1s and Team meetings, Mental Health First Aiders, wellbeing teams channel, wellbeing sway site, weekly relax and stretch classes.	

Revs & Bens CT01	Council Tax collection	Quarterly	82.90%	97%	29.20%	56.30%	57%	Amber 		56.30%	57%	Amber 	Collection for the end of the second quarter is up compared to this time last year with the COVID-19 pandemic, but slightly down on the year before, this drop in collection is mainly due to the halt of formal recovery during the COVID-19 pandemic. We were able to re-establish monthly liability order hearings at magistrates court since the end of August 2021 and we would expect to see an increase in collection from Q3.
Revs & Bens CT03	Housing Benefit and Pensioner Council Tax Support - time taken to process new claims	Quarterly	17 days	14.5 days	16 days	16 days	18 days	Green 		16 days	18 days	Green 	The target has been reduced from 21 days to 18 days for 2021/22. We have dedicated officers working on new claims to ensure these are processed in a timely manner and to ensure payments are made as quickly as possible to alleviate financial hardship.
Revs & Bens CT05	Housing Benefit and Pensioner Council Tax Support - time taken to process Change of Circumstances	Quarterly	4.5 days	4.5 days	5 days	5.5 days	6 days	Green 		5.25 days	6 days	Green 	The target has been reduced from 8 days to 6 days for 2021/22. Change of circumstances have become more involved for various reasons. We have also seen additional daily customer notifications from the DWP for customer entitlement to Universal Credit, this information can be duplicated, can be incorrect or incomplete, but each piece of work has to be scrutinised before a decision on each can be made. This makes it a resource intensive process.
Revs & Bens CT07	Council Tax Reduction scheme for working age persons - time taken to process new applications	Quarterly	3 days	3 days	3 days	3 days	3 days	Green 		3 days	3 days	Green 	The target has been reduced from 5 days to 3 days for 2021/22. We have dedicated officers working on CTR applications to ensure these are processed in a timely manner to ensure that accounts are up to date so that residents made aware how much and when they are required to pay their Council Tax.
Revs & Bens CT08	Council Tax Reduction scheme for working age persons - time taken to process change of circumstances	Quarterly	3 days	2 days	2 days	3 days	3 days	Green 		2.5 days	3 days	Green 	The target has been reduced from 5 days to 3 days for 2021/22. We have dedicated officers working on CTR applications to ensure these are processed in a timely manner to ensure that accounts are up to date so that residents made aware how much and when they are required to pay their Council Tax.
Contact Centre CC02	Telephone calls taken by the Contact Centre for those services undertaken by the Contact Centre	Quarterly	13,996	14,385	13,969	13769	No Target	No Status 		27,738	No Target	No Status 	This figure depicts the number of calls received via the main Council telephone no. 01277 312500 and that have selected the applicable service from the options provided. It does not include calls that have selected option '0' (this figure is reflected in CC01). The services undertaken by the Contact Centre are Environmental Health, Licensing, Planning, Building Control, Parking, Operational Services and Housing Services.

Contact Centre CC04	Website sessions	Quarterly	194,879	211,054	200,356	133,370	No Target	No Status ↓	<table border="1"> <caption>Website Sessions Data</caption> <thead> <tr> <th>Quarter</th> <th>Previous</th> <th>Current</th> </tr> </thead> <tbody> <tr> <td>Q3</td> <td>~175,000</td> <td>~195,000</td> </tr> <tr> <td>Q4</td> <td>~205,000</td> <td>~215,000</td> </tr> <tr> <td>Q1</td> <td>~210,000</td> <td>~205,000</td> </tr> <tr> <td>Q2</td> <td>~220,000</td> <td>~135,000</td> </tr> </tbody> </table>	Quarter	Previous	Current	Q3	~175,000	~195,000	Q4	~205,000	~215,000	Q1	~210,000	~205,000	Q2	~220,000	~135,000	333,726	No Target	No Status ↓	<p>Website sessions are defined as: A session is the period time a user is actively engaged with your website. By default, if a user is inactive for 30 minutes or more, any future activity is attributed to a new session. Users that leave your site and return within 30 minutes are counted as part of the original session.</p> <p>A new corporate website was launched in June 2021, which now includes Cookie consent. We will carefully monitor trends associated with this across 2021/22.</p>
Quarter	Previous	Current																										
Q3	~175,000	~195,000																										
Q4	~205,000	~215,000																										
Q1	~210,000	~205,000																										
Q2	~220,000	~135,000																										
Contact Centre CC05	% calls answered within SLA	Quarterly	NMTP	NMTP	33 seconds	71 seconds	60 seconds	Red ↓	<table border="1"> <caption>% Calls Answered within SLA Data</caption> <thead> <tr> <th>Quarter</th> <th>Previous</th> <th>Current</th> </tr> </thead> <tbody> <tr> <td>Q3</td> <td>~60%</td> <td>~60%</td> </tr> <tr> <td>Q4</td> <td>~60%</td> <td>~60%</td> </tr> <tr> <td>Q1</td> <td>~35%</td> <td>~35%</td> </tr> <tr> <td>Q2</td> <td>~60%</td> <td>~60%</td> </tr> </tbody> </table>	Quarter	Previous	Current	Q3	~60%	~60%	Q4	~60%	~60%	Q1	~35%	~35%	Q2	~60%	~60%	52 seconds	60 seconds	Amber ↓	<p>This is a new PI for 2021/22.</p> <p>Benchmarking across Essex reports varying targets for time to answer. We have set our target relatively low in recognition of the important of maintaining a good level of customer service.</p>
Quarter	Previous	Current																										
Q3	~60%	~60%																										
Q4	~60%	~60%																										
Q1	~35%	~35%																										
Q2	~60%	~60%																										

This page is intentionally left blank

Agenda Item 6

Committee(s): Audit and Scrutiny	Date: 07 December 2021
Subject: Scrutiny Work Programme 2021/22	Wards Affected: All
Report of: Steve Summers, Strategic Director (Deputy Chief Executive)	Public
Report Author/s: Name: Steve Summers Telephone: 01277 312500 E-mail: steve.summers@brentwood.gov.uk	For Decision

Summary

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee. This report provides an update of the current scrutiny work programme and is set out in Appendix A.

Recommendation(s)

R1. That the Committee considers and agrees the 2021/22 Scrutiny work programme as set out in Appendix A with any additions agreed by the committee at the meeting.

Main Report

Introduction and Background

1. At the Annual Council it was agreed that the committee structure would include the introduction of an Audit & Scrutiny Committee.
2. In relation to new scrutiny matters under its Terms of Reference any scrutiny matter identified by members must be agreed Audit and Scrutiny Committee.
3. The Audit & Scrutiny Committee also has responsibility to review decisions made, or other action taken, in connection with the discharge by the responsible authorities of their crime and disorder functions. In addition, it has responsibility for the monitoring of Council service performance, including Performance Indicators and Formal Complaints.
4. The Scrutiny work programme should not include management or staffing, issues which are the responsibility of the Head of Paid Service.

Reasons for Recommendation

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee.

Consultation

None

References to Corporate Plan

The vision of Transformation includes an action to improve the Council's governance arrangements, leading to faster, more effective decision-making. An effective scrutiny function is an essential element of that priority.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer

Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk

There are no direct financial implications arising from this report.

Legal Implications

Name & Title: Amanda Julian, Corporate Director (Law & Governance) and Monitoring Officer

Tel & Email: 01277 312500/amanda.julian@brentwood.gov.uk

There are no direct legal implications arising from this report.

Economic Implications

Name/Title: Phil Drane, Corporate Director (Planning & Economy)

Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk

There are no direct economic implications from this report.

Other Implications (where significant) – i.e. Health and Safety, Asset Management, Equality and Diversity, Risk Management, Section 17 – Crime & Disorder, Sustainability, ICT.

None

Background Papers

None

Appendices to this report

- Appendix A: Draft Scrutiny Work Programme – December - 2021/22

This page is intentionally left blank

Dec-21

Audit & Scrutiny Committee

2021-22 Draft Scrutiny Work programme

Subject Matter	July	August	September	October	November	December	January	February	March
Local Development Plan	Report to committee		Report to committee				Report to committee		Report to committee
Scope	1. Review the Council's Plan making process as required by the National Planning Policy Framework (NPPF). 2. Review efforts to ensure that necessary cooperation on strategic cross boundary matters have been made. 3. Review subjects and issues covered by LDP evidence base to ensure it is appropriate and proportionate.								
Membership 2021/2022	Cllrs Cloke, Cllr Bridge, Mynott, Naylor, Dr Barrett and Sanders.								
Detailed timeline									
1. Working Group Meetings - 14th July 2021 and 15th September 2021									
2. Report to Audit & Scrutiny Committee - 28th September 2021									
3. Working Group Meeting - December 2021 (tbc)									
4. Report to Audit & Scrutiny Committee - 25th January 2022									
5. Working Group Meeting - 19th January 2022									
6. Report to Audit & Scrutiny Committee - 8th March 2022									
Subject Matter	July	August	September	October	November	December	January	February	March
Performance and Formal Complaints	Collate Data	Member Working Group	Report to Committee	Collate Data	Member Working Group	Report to Committee	Collate Data	Member working Group	Report to Committee
Membership 2021/2022	Cllrs Nolan, Tanner, Hirst, Dr Barrett, Naylor								
Detailed timeline									
1. Working Group meeting - 4th August 2021									
2. Report to Audit & Scrutiny Committee - 28th September 2021									
3. Working Group meeting - 9th November 2021									
4. Report to Audit & Scrutiny Committee - 7th December 2021									
5. Working Group meeting - 8th February 2022									
6. Report to Audit & Scrutiny Committee - 8th March 2022									
Subject Matter	July	August	September	October	November	December	January	February	March
Community Safety Partnership	Report to Committee								
Detailed timeline									
1. Report to Audit & Scrutiny Committee - 5th July 2021									
Subject Matter	July	August	September	October	November	December	January	February	March
Housing R&M Contractor			Report to Committee						
Detailed timeline									
Membership 2021/2022 Cllrs Nolan, Tanner and Fulcher.									
1. Report to Audit & Scrutiny Committee - 24th November 2020									
2. Working Group Meeting - 13th September 2021									
3. Report to Audit & Scrutiny Committee - 28th September 2021									
Subject Matter	July	August	September	October	November	December	January	February	March
Brentwood Leisure Trust		Member Working Group							
Scope	To determine lessons that can be learnt from the process of Brentwood Leisure Trust, the terms of transfer of provision of leisure, and the relationship between Brentwood Borough Council and Brentwood Leisure Trust throughout its existence. Identify recommendations for future leisure operating models that would improve services and avoid reoccurrence of the situation now faced by the Council.								
Membership 2021/2022	Cllrs Tanner, Hones, Poppy, Fulcher, Naylor and Dr Barrett.								
Detailed timeline									
1. Report to Audit & Scrutiny Committee - 26th January 2021									
2. Working Group Meeting - 3rd March 2021									
3. Working Group Meeting - 10th August 2021									
4. Working Group Meeting - 2nd December 2021									
5. Report to Audit & Scrutiny Committee - To be confirmed.									
Subject Matter	July	August	September	October	November	December	January	February	March
Council Motions									Report to Committee
Subject Matter	July	August	September	October	November	December	January	February	March
Member representation on outside organisations									Report to Committee

This page is intentionally left blank

Committee: Audit & Scrutiny	Date: 7 December 2021
Subject: External Audit Plan 2020/21	Wards Affected:
Report of: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources)	Public
Report Author: Name: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) Telephone: 01277 312500 E-mail: jacqueline.vanmellaerts@brentwood.gov.uk	For Information

Summary

The External Audit Plan sets out how the Council's external auditors, Ernst & Young intend to carry out their responsibilities in auditing the final accounts for the financial year 2020/21.

Main Report

Introduction and Background

1. The External Audit Plan covers the work that is planned in order to provide the Council with:
 - a) An audit opinion on whether the financial statements of Brentwood Borough Council give a true and fair view of the financial position as at the end of 31 March 2021 and of the income and expenditure for the year then ended; and
 - b) A statutory conclusion on the Council's arrangements to secure economy, efficiency and effectiveness.

Issue, Options and Analysis of Options

2. The audit assignment will consider several key inputs:
 - a) Strategic, operation and financial risk relevant to the financial statements
 - b) Developments in financial reporting and auditing standards
 - c) The quality of systems and processes, changes in the business and regulatory environment
 - d) Management views on all the above
3. The Audit Plan identifies area of focus of Fraud risk, significant risk and inherent risk for the financial statements:

Fraud Risk

- a) General Misstatement due to fraud or error.
- b) Incorrect capitalisation of revenue expenditure
- c) Minimum Revenue Provision (New focus)
- d) Rental income from commercial properties (New focus)

Significant Risk

- a) Valuation of Land and Buildings

Inherent Risk

- a) Pension Liability Valuation
- b) Going Concern
- c) Group Accounting
- d) Accounting for COVID Grants (New focus)
- e) Accounting for property acquisitions and leisure centres (New focus)
- f) Valuation of NNDR appeals provision (New focus)

4. Under the 2020 code, external audit are still required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. The specific reporting criteria are:
 - Financial sustainability How the Council plans and manages its resources to ensure it can continue to deliver its services;
 - Governance How the Council ensures that it makes informed decisions and properly manages its risks; and
 - Improving economy, efficiency and effectiveness: How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

EY have included their approach within Appendix A.

5. The External Audit Plan 2020/21 is attached in Appendix A

Consultation

6. None

References to Corporate Plan

7. Good financial management underpins all priorities within the Corporate Strategy.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources)

Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk

8. The proposed scale fee for 2020/21 that was agreed as part of the procurement exercise through Public Sector Audit Arrangements (PSAA) is £52,365 as shown in Appendix A, and various fee variations have been proposed. For 2021/22 audit fee EY have put in a proposal which is yet to be agreed with PSAA for £80,952. The final variation fee received from PSAA for 2019/20 is proposed at £20,617. Management is currently scheduling a meeting with PSAA to discuss.

Legal Implications

Name & Title: Amanda Julian, Corporate Director (Law & Governance) and

Monitoring Officer

Tel & Email: 01277 312500/amanda.julian@brentwood.gov.uk

9. All relevant legal considerations have been taken fully into account in compiling this report.

Economic Implications

Name/Title: Phil Drane, Corporate Director (Planning and Economy)

Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk

10. There are no direct Economic Implications arising from this report

Background Papers

None

Appendices to this report

- Appendix A: External Audit Plan 2020-21

This page is intentionally left blank

Brentwood Borough Council

Audit planning report

Year ending 31 March 2021

November 2021



Private and Confidential

25 November 2021



Dear Audit and Scrutiny Committee Members

Brentwood Borough Council, 2020/21 Audit planning report

We are pleased to attach our audit planning report for the forthcoming meeting of the Audit and Scrutiny Committee. The purpose of this report is to provide the with a basis to review our proposed audit approach and scope for the 2020/21 audit, in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's new 2020 Code of Audit Practice, the auditing standards and other professional requirements. It also aims to ensure that our audit is aligned with the Committee's service expectations.

This report summarises our initial assessment of the key issues which drive the development of an effective audit for the Brentwood Borough Council. We have aligned our audit approach and scope with these. We have yet to complete our detailed audit planning and will report any changes to risks and areas of focus to the next Committee meeting.

This report is intended solely for the information and use of the Audit and Scrutiny Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss this report with you on 7 December 2021 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Neil Harris

Associate Partner

For and on behalf of Ernst & Young

Contents



Page 121

Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psa.co.uk/audit-quality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The "Terms of Appointment and further guidance (updated April 2018)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Audit and Scrutiny Committee and management of the Brentwood Borough Council in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Audit and Scrutiny Committee, and management of Brentwood Borough Council those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit and Scrutiny Committee, and management of Brentwood Borough Council for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01

Overview of our 2020/21 audit strategy



Overview of our 2020/21 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Audit and Scrutiny Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Audit risks and areas of focus

Risk / area of focus	Risk identified	Change from PY	Details
Misstatements due to fraud or error	Fraud risk	No change in risk or focus	As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively. In addition to our overall response, we consider where these risks may manifest themselves and identify separate fraud risks as necessary below.
Misstatements due to fraud or error capitalisation of revenue spend	Fraud risk	No change in risk or focus	In considering how the risk of management override may present itself, we conclude that this is primarily through management taking action to override controls and manipulate in year financial transactions that impact the medium to longer term projected financial position. A key way of improving the revenue position is through the inappropriate capitalisation of revenue expenditure. The Council has a significant fixed asset base and a material capital programme and therefore has the potential to materially impact the revenue position through inappropriate capitalisation.
Misstatements due to fraud or error - Minimum revenue provision	Fraud risk	New area of focus	Linked to the risk of 'misstatements due to fraud and error', we consider specific areas where management makes significant judgements that impact charges to the General Fund balance. Local authorities are required to charge Minimum Revenue Provision to the General Fund in each financial year. The calculation of this charge is based on the Capital Financing Requirement. Local authorities have flexibility in how they calculate MRP, but need to ensure the calculation is 'prudent'. With significant increase in financing, there is a risk that provision is not prudent.
Risk of fraud in revenue and expenditure recognition - rental income from commercial properties	Fraud risk	New area of focus	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. We evaluated which types of revenue and transactions may give rise to this risk and concluded that this is the rental income from commercial properties. In making this assessment, we have considered management's incentive to increase revenue due to budgetary pressures and the increased reliance on commercial property rental income as a source of financing for the council's operations.

Overview of our 2020/21 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Audit and Scrutiny Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Audit risks and areas of focus

Risk / area of focus	Risk identified	Change from PY	Details
Valuation of property, including investment properties	Significant risk	No change in risk or focus	Valuation of land and property assets is a significant accounting estimate that, in the context of an uncertain economic environment, has a material impact on the financial statements. The council commissions external property valuation specialists to determine asset valuations and small changes in assumptions when valuing these assets can have a material impact on the financial statements and therefore the balances are susceptible to misstatement.
Pension Net Liability Valuation	Inherent risk	No change in risk or focus	<p>The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding the Local Government Pension Scheme (LGPS) in which it is an admitted body.</p> <p>The Council's current pension fund deficit is a material and sensitive item and the Code requires that this liability be disclosed on the Council's balance sheet.</p> <p>The information disclosed is based on the IAS 19 report issued to the Council by the Actuary. Accounting for this scheme involves significant estimation and judgement and due to the nature, volume and size of the transactions, in the current uncertain economic environment, we consider this to be a higher inherent risk.</p>
Going concern disclosure	Inherent risk	No change in risk or focus	In 2019/20 we included a material uncertainty paragraph in our audit report highlighting the disclosure made by the Council in its financial statements on the basis of preparation of the accounts and the impact of C-19 on Council finance and its ability to continue as a going concern. This was not a modification to the audit report but reflected that a material uncertainty existed that may cast significant doubt on the Council's ability to continue providing the current level of services without an increase in planned income. The financial landscape for the Council remains highly challenging and it will again need to undertake a going concern assessment covering a period up to 12 months from the expected date of final authorisation. It will also need to make an appropriate disclosure in the financial statements.

Overview of our 2020/21 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Audit and Scrutiny Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Audit risks and areas of focus

Risk / area of focus	Risk identified	Change from PY	Details
Group accounts	Inherent risk	No change in risk or focus	Seven Arches Investment Limited (SAIL), wholly owned investment company, has a significant investment properties base. Material judgemental inputs and estimation techniques are required to calculate the year-end Group investment properties balances held in the balance sheet. As the Group Investment properties base is significant, and the outputs from the valuer are subject to estimation, group property valuation also links back to Valuation of property, including investment properties significant risk noted on page 5.
Accounting for Covid-19 related government grants	Inherent risk	New area of focus	The Council has received a significant level of government funding in relation to Covid-19. There is a need for the Council to ensure that it accounts for these grants appropriately, taking into account any associated restrictions and conditions.
Accounting for property acquisitions and leisure centres	Inherent risk	New area of focus	<p>We have identified following material transactions:</p> <ul style="list-style-type: none"> Brentwood Leisure Trust, which operated the Council's leisure centre, went into liquidation. This resulted in the Council bringing the operation of the centre back in house during November 2020. The Council purchased £89.1m properties which are classified as surplus assets. <p>This is an area of potential complexity and judgment is involved. Therefore we have flagged this as inherent risk to ensure accounting treatment is appropriate.</p>
Valuation of Non Domestic Rates Appeals Provision	Inherent risk	New area of focus	As at 31 March 2021, the Council's Non Domestic Rates Appeals Provision is valued at £1.2m. This is a high value estimate driven by external calculations and judgement.

Overview of our 2020/21 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Audit and Scrutiny Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Audit risks and areas of focus

Auditing accounting estimates

In addition to the above risks and areas of focus, a revised auditing standard has been issued in respect of the audit of accounting estimates. The revised standard requires auditors to consider inherent risks associated with the production of accounting estimates. These could relate, for example, to the complexity of the method applied, subjectivity in the choice of data or assumptions or a high degree of estimation uncertainty. As part of this, auditors now consider risk on a spectrum (from low to high inherent risk) rather than a simplified classification of whether there is a significant risk or not. At the same time, we may see the number of significant risks we report in respect of accounting estimates to increase as a result of the revised guidance in this area. The changes to the standard may affect the nature and extent of information that we may request and will likely increase the level of audit work required.

Overview of our 2020/21 audit strategy

Materiality

Planning
materiality

£0.517m -
£1.034m

Due to material uncertainty reported in 2019-20 audit report and growth in borrowing/commercial acquisitions, we are required to consult with our professional practice team if we are proposing PM above 1%. The range provided represents 1%-2% of the gross revenue expenditure of the Council. We will communicate final materiality in our further updates to the Audit and Scrutiny Committee.

Performance
materiality

£0.388m -
£0.775m

This represents 75% of materiality reflecting the lower level of errors we detected in the 2019/20 financial statements.

Audit
differences

£26k -
£51k

We will report all uncorrected misstatements relating to the financial statements over this range. We will communicate other misstatements identified to the extent that they merit the attention of the Audit and Scrutiny Committee.

Overview of our 2020/21 audit strategy

Audit scope

This Outline Audit Plan covers the work that we plan to perform to provide you with our audit opinion on the Council and Group financial statements for 2020/21. We are also required to report a commentary on your arrangements to secure value for money in your use of resources for the relevant period. We include further details on VFM in Section 03, highlighting the changes included in the NAO's Code of Audit Practice 2020.

We will also review and report to the NAO, to the extent and in the form required by them, on the Whole of Government Accounts submission. We intend to take a substantive audit approach. When planning the audit we take into account key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes; Changes in the business and regulatory environment; and,
- Management's views on all of the above.

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the Council. Taking the above into account, and as articulated in this Outline Audit Plan, our professional responsibilities require us to independently assess the risks associated with providing an audit opinion and undertake appropriate procedures in response. The fees we have included in Section 09 reflect the work we need to undertake to address the risks we have currently identified. We will continuously review and update as necessary our understanding of your risks and discuss with management and the Audit and Scrutiny Committee any significant changes.

Value for money conclusion

One of the main changes in the NAO's 2020 Code is in relation to the value for money conclusion. We include details in Section 03 but in summary:

- ▶ We are still required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources.
- ▶ Planning on VFM and the associated risk assessment is now focused on gathering sufficient evidence to enable us to document our evaluation of the Council's arrangements, to enable us to draft a commentary under three reporting criteria (see below). This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.
- ▶ We will be required to provide a commentary on the Council's arrangements against three reporting criteria:
 - Financial sustainability - How the Council plans and manages its resources to ensure it can continue to deliver its services;
 - Governance - How the Council ensures that it makes informed decisions and properly manages its risks; and
 - Improving economy, efficiency and effectiveness - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.
- ▶ Within the audit opinion we will still only report by exception where we are not satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- ▶ The commentary on arrangements will be included in a new Auditor's Annual Report which we will be required to issue at a date to be determined by the NAO.



Page 129

02 Audit risks



Our response to significant risks

We have set out the significant risks (including fraud risks denoted by*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit.

<p>Misstatements due to fraud or error *</p>	<p>What is the risk?</p> <p>The financial statements as a whole are not free of material misstatements whether caused by fraud or error.</p> <p>As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.</p>	<p>What will we do?</p> <ul style="list-style-type: none"> ▶ Identifying fraud risks during the planning stages, and keep that assessment under review throughout the duration of our audit; ▶ Inquiry of management about risks of fraud and the controls put in place to address those risks; ▶ Understanding the oversight given by those charged with governance of management's processes over fraud; ▶ Consideration of the effectiveness of management's controls designed to address the risk of fraud; ▶ Determining an appropriate strategy to address those identified risks of fraud; and ▶ Performing mandatory procedures regardless of specifically identified fraud risks, including testing of journal entries, assessing accounting estimates for evidence of management bias, Evaluating the business rationale for significant unusual transactions and other adjustments in the preparation of the financial statements.
--	---	--

Our response to significant risks (continued)

<p>Misstatements due to fraud or error - capitalisation of revenue expenditure*</p>	<p>What is the risk?</p>	<p>What will we do?</p>
<p>Financial statement impact</p>	<p>As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively. In considering how the risk of management override may present itself, we conclude that this is primarily through management taking action to override controls and manipulate in year financial transactions that impact the medium to longer term projected financial position. A key way of improving the revenue position is through the inappropriate capitalisation of revenue expenditure. The Council has a significant fixed asset base and a material capital programme and therefore has the potential to materially impact the revenue position through inappropriate capitalisation.</p>	<p>In terms of the overall response, we will:</p> <ul style="list-style-type: none"> ▶ Identify fraud risks during the planning stages. ▶ Inquire of management about risks of fraud and the controls put in place to address those risks. ▶ Understand the oversight given by those charged with governance of management's processes over fraud. ▶ Consider the effectiveness of management's controls designed to address the risk of fraud. <p>We will take a substantive approach to respond to the specific risk, undertaking the following procedures related to the incorrect capitalisation of revenue expenditure:</p> <ul style="list-style-type: none"> ▶ Test a sample of capital expenditure at a lower testing threshold, including Revenue Expenditure Funded from Capital Under Statute (REFCUS), where material, to verify that revenue costs have not been inappropriately capitalised; ▶ As part of our journal testing strategy, we will review unusual journal pairings related to capital expenditure posted around the year-end i.e. where the debit is to capital expenditure and the credit to income and expenditure
<p>Misstatements that occur in relation to capitalisation of revenue expenditure could affect the comprehensive income and expenditure account and the balance sheet by decreasing revenue expenditure and increasing capital expenditure.</p>		

Our response to significant risks (continued)

Minimum Revenue Provision*	What is the risk?	What will we do?
<p data-bbox="103 678 136 861" style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 132</p> <p data-bbox="120 778 474 807">Financial statement impact</p> <p data-bbox="114 831 546 1018">Minimum Revenue Provision (MRP) were understated it would have the impact of overstating the General Fund balance and understating the capital adjustment account</p>	<p data-bbox="580 467 1137 687">As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively.</p> <p data-bbox="580 700 1137 855">We identify and respond to this risk on every audit engagement. This risk manifests itself in areas where management makes significant judgements that impact charges to the general fund balance.</p> <p data-bbox="580 868 1128 1153">Local authorities are required to charge MRP to the General Fund in each financial year. The calculation of this charge is based on the Capital Financing Requirement. Local authorities have flexibility in how they calculate MRP, providing the calculation is 'prudent'. In calculating a prudent provision, local authorities are required to have regard to statutory guidance.</p> <p data-bbox="580 1166 1133 1289">With significant increase in financing, there is a risk that provision is not prudent. As such we associate this risk with Minimum Revenue Provision.</p>	<p data-bbox="1171 456 1272 485">We will:</p> <ul data-bbox="1171 520 2033 708" style="list-style-type: none"> ▶ ensure that the calculation of the Capital Financing Requirement is appropriate and consistent with other notes in the financial statements; and ▶ check that MRP has been appropriately calculated using the methods outlined in the revised statutory guidance. <p data-bbox="1171 751 2101 780">We may consider using our technical specialist to support us with the review.</p>

Our response to significant risks (continued)

<p>Risk of fraud in revenue and expenditure recognition - rental income from commercial properties*</p>	<p>What is the risk?</p>	<p>What will we do?</p>
<p>Financial statement impact</p> <p>Misstatements that occur in relation to rental income from commercial properties could affect financing and investment income as reported in comprehensive income and expenditure account.</p>	<p>Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.</p> <p>We evaluated which types of revenue and transactions may give rise to this risk and concluded that this as the rental income from commercial properties. In making this assessment, we have considered management's incentive to increase revenue due to budgetary pressures and the increased reliance on commercial property rental income as a source of financing for the council's operations.</p>	<p>In terms of the overall response, we will:</p> <ul style="list-style-type: none"> • evaluate the selection and application of accounting policies established to determine whether the accounting policies are being applied in an inappropriate manner; • adjust the nature, timing and extent of our audit procedures by, for example, increasing our sample sizes <p>We will take a substantive approach to respond to the specific risk, undertaking the following procedures related to rental income from commercial properties:</p> <ul style="list-style-type: none"> • Understand the Council's revenue recognition policy • Understand the key controls • Obtain key commercial rental income contracts and understand the key obligations contained in these • Perform substantive analytical procedures, with a lower testing threshold • Consider using data analytics to identify, for example, key correlations • Consider any further detailed transaction testing requirements based on the results of the above procedures.

Our response to significant risks (continued)

<p>Significant risk - valuation of property, including investment properties</p>	<p>What is the risk?</p>	<p>What will we do?</p>
<p>Financial statement impact</p> <p>Misstatements that occur in relation to the valuation of property and investment properties could affect the balance sheet by materially misstating the valuation of these assets; and the income and expenditure account via the impact on depreciation charges.</p>	<p>The fair value of property and investment properties represent significant balances in the Council's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.</p>	<p>In terms of the overall response, we will:</p> <ul style="list-style-type: none"> • evaluate the selection and application of accounting policies established to determine whether the accounting policies are being applied in an inappropriate manner; • adjust the nature, timing and extent of our audit procedures by, for example, increasing our sample sizes <p>We will take a substantive approach to respond to the specific risk, undertaking the following procedures related to the valuation of property, including investment properties.</p> <ul style="list-style-type: none"> ▶ Consider the work performed by the Council's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work; ▶ Sample testing key asset information used by the valuers in performing their valuation; ▶ Consider the annual cycle of valuations to ensure that assets have been valued within an appropriate timescale. ▶ Consider any specific changes to assets that have occurred and that these have been communicated to the valuer; ▶ Review assets not subject to valuation to confirm that the remaining asset base is not materially misstated; ▶ Consider changes to useful economic lives as a result of the most recent valuation; ▶ Test accounting entries have been correctly processed in the financial statements; and ▶ Engage EY valuation specialists to assist the audit team.

Audit risks

Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

What is the risk/area of focus?

Pension Net Liability Valuation

The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Hertfordshire County Council.

The Council's pension fund deficit is a material estimated liability on the Council's balance sheet. At 31 March 2021, the net liability arising totalled £43.2 million.

The information disclosed is based on the IAS 19 report issued to the Council by the actuary to the County Council. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

What will we do?

We will:

- ▶ Liaise with the auditors of Essex Pension Fund, to obtain assurances over the information supplied to the actuary in relation to Brentwood Borough Council;
- ▶ Assess the work of the Pension Fund actuary (Barnett Waddingham) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all Local Government sector auditors, and considering any relevant reviews by the EY actuarial team
- ▶ Review and test the accounting entries and disclosures made within the Council's financial statements in relation to IAS19; and
- ▶ As discussed on page 8, the new auditing standard requires auditors to test the method of measurement of accounting estimates to determine whether the model is appropriately designed, consistently applied and mathematically accurate, and that the integrity of the assumptions and the data has been maintained in applying the model. We will engage EY Pensions Specialists to re-calculate the liability using their own model and inputs from the IAS 19 report and Triennial report.

Other areas of audit focus (continued)

What is the risk/area of focus?

Going concern disclosure

There is a presumption that the Council will continue as a going concern for the foreseeable future. However, the Council is required to carry out a going concern assessment that is proportionate to the risks it faces. In light of the continued impact of Covid-19 on the Council's day to day finances, its annual budget, its cashflow and its medium term financial strategy, there is a need for the Council to ensure its going concern assessment is thorough and appropriately comprehensive.

The Council is then required to ensure that its going concern disclosure within the statement of accounts adequately reflects its going concern assessment and in particular highlights any uncertainties it has identified.

In addition, the auditing standard in relation to going concern (ISA570) has been revised with effect for the 2020/21 accounts audit.

In 2019/20 we included a material uncertainty paragraph in our audit report highlighting the disclosure made by the Council in its financial statements on the basis of preparation of the accounts and the impact of C-19 on Council finance and its ability to continue as a going concern. This was not a modification to the audit report but reflected that a material uncertainty existed that may cast significant doubt on the Council's ability to continue providing the current level of services without an increase in planned income. The financial landscape for the Council remains highly challenging and it will again need to undertake a going concern assessment covering a period up to 12 months from the expected date of final authorisation.

What will we do?

We will meet the requirements of the revised auditing standard on going concern (ISA 570) and consider the adequacy of the Council's going concern assessment and its disclosure in the accounts by:

- Challenging management's identification of events or conditions impacting going concern.
- Testing management's resulting assessment of going concern by evaluating supporting evidence (including consideration of the risk of management bias).
- Reviewing the Council's cashflow forecast covering the foreseeable future, to ensure that it has sufficient liquidity to continue to operate as a going concern.
- Undertaking a 'stand back' review to consider all of the evidence obtained, whether corroborative or contradictory, when we draw our conclusions on going concern.
- Challenging the disclosure made in the accounts in respect of going concern and any material uncertainties.
- Ensuring assessment is covered for the councils subsidiary - Seven Arches Investment Limited (SAIL) .

Audit risks

Other areas of audit focus (continued)

What is the risk/area of focus?

Group accounts

Seven Arches Investment Limited (SAIL), wholly owned investment company, has a significant investment properties base. Material judgemental inputs and estimation techniques are required to calculate the year-end Group investment properties balances held in the balance sheet. As the Group Investment properties base is significant, and the outputs from the valuer are subject to estimation, there is a higher inherent risk assets may be under/overstated or the associated accounting entries incorrectly posted. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of experts and assumptions underlying fair value estimates.

What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ Considering the work performed by the Council's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- ▶ Engaging EY Real Estates to review the valuations of these specific assets;
- ▶ Sample testing key asset information used by the valuers in performing their valuation (e.g. floor plans to support valuations based on price per square metre);
- ▶ Considering if there are any specific changes to assets that have occurred and that these have been communicated to the valuer;
- ▶ Testing accounting entries have been correctly processed in the financial statements; and
- ▶ Request the component auditor, M J Bushell Ltd, to perform certain procedures on the subsidiary, SAIL.

Accounting for Covid-19 related grant funding

The Council has received a significant level of government funding in relation to Covid-19. Whilst there is no change in the CIPFA Code or accounting standard (IFRS 15) in respect of accounting for grant funding, the emergency nature of some of the grants received and in some cases the lack of clarity on any associated restrictions and conditions, means that the Council will need to apply a greater degree of assessment and judgement to determine the appropriate accounting treatment in the 2020/21 statements.

We will consider the Council's judgement on material grants received in relation to whether it is acting as:

- An Agent, where it has determined that it is acting as an intermediary; or
- A Principal, where the Council has determined that it is acting on its own behalf.

We will encourage the finance team to provide its assessment of grant accounting well before it prepares the statements so that we can provide an early view on its proposed accounting treatment.

Accounting for property acquisitions and leisure centres

We have identified following material transactions which involves judgement and accounting treatment could be challenging.

- Brentwood Leisure Trust, which operated the Council's leisure centre, went into liquidation. This resulted in the Council bringing the operation of the centre back in house during November 2020.
- The Council purchased £89.1m properties which are classified as surplus assets.

We will consider the Council's judgement on transactions and ensure it complies with the accounting standards. For the properties purchased during the year, this also links back to our significant risk on the valuation and VFM risks related to decision making process.

Other areas of audit focus (continued)

What is the risk/area of focus?

Valuation of Non Domestic Rates Appeals Provision

As at 31 March 2021, the Council's Non Domestic Rates Appeals Provision is valued at £1.2m. This is a high value estimate driven by external calculations and judgement.

What will we do?

We will:

- Agree data used to calculate the provision to reports received from the Valuations Office Agency;
- Confirm appeals percentage provided for is reasonable, considering the government's baseline data for predicting business rates appeals;
- Repeat perform calculations to confirm arithmetical correctness; and
- Compare the level of appeals at 31 March 2021 and 31 March 2020 to assess the reasonableness of amounts provided for at year end.

Page

Auditing accounting estimates

ISA 540 (Revised) - Auditing Accounting Estimates and Related Disclosures applies to audits of all accounting estimates in financial statements for periods beginning on or after December 15, 2019.

This revised ISA responds to changes in financial reporting standards and a more complex business environment which together have increased the importance of accounting estimates to the users of financial statements and introduced new challenges for preparers and auditors.

The revised ISA requires auditors to consider inherent risks associated with the production of accounting estimates. These could relate, for example, to the complexity of the method applied, subjectivity in the choice of data or assumptions or a high degree of estimation uncertainty. As part of this, auditors consider risk on a spectrum (from low to high inherent risk) rather than a simplified classification of whether there is a significant risk or not. At the same time, we expect the number of significant risks we report in respect of accounting estimates to increase as a result of the revised guidance in this area.

The changes to the standard may affect the nature and extent of information that we may request and will likely increase the level of audit work required, particularly in cases where an accounting estimate and related disclosures are higher on the spectrum of inherent risk. For example:

- We may place more emphasis on obtaining an understanding of the nature and extent of your estimation processes and key aspects of related policies and procedures. We will need to review whether controls over these processes have been adequately designed and implemented in a greater number of cases.
- We may provide increased challenge of aspects of how you derive your accounting estimates. For example, as well as undertaking procedures to determine whether there is evidence which supports the judgments made by management, we may also consider whether there is evidence which could contradict them.
- We may make more focussed requests for evidence or carry out more targeted procedures relating to components of accounting estimates. This might include the methods or models used, assumptions and data chosen or how disclosures (for instance on the level of uncertainty in an estimate) have been made, depending on our assessment of where the inherent risk lies.
- You may wish to consider retaining experts to assist with related work. You may also consider documenting key judgements and decisions in anticipation of auditor requests, to facilitate more efficient and effective discussions with the audit team.
- We may ask for new or changed management representations compared to prior years.



03

Value for Money Risks





Value for money

The Council's responsibilities for value for money

The Council is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

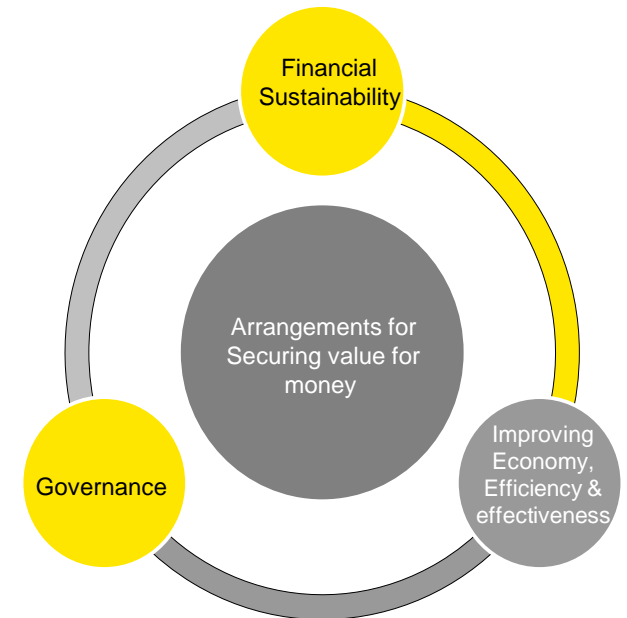
As part of the material published with its financial statements, the Council is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the Council tailor's the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on its arrangements for securing value for money from their use of resources.

Auditor responsibilities under the new Code

Under the 2020 Code we are still required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. However, there is no longer overall evaluation criterion which we need to conclude on. Instead the 2020 Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the Council a commentary against specified reporting criteria (see below) on the arrangements the Council has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

- Financial sustainability
How the Council plans and manages its resources to ensure it can continue to deliver its services;
- Governance
How the Council ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness:
How the Council uses information about its costs and performance to improve the way it manages and delivers its services.





Planning and identifying VFM risks

The NAO's guidance notes require us to carry out a risk assessment which gathers sufficient evidence to enable us to document our evaluation of the Council's arrangements, in order to enable us to draft a commentary under the three reporting criteria. This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations. This is a change to 2015 Code guidance notes where the NAO required auditors as part of planning, to consider the risk of reaching an incorrect conclusion in relation to the overall criterion.

In considering the Council's arrangements, we are required to consider:

- The Council's governance statement
- Evidence that the Council's arrangements were in place during the reporting period;
- Evidence obtained from our work on the accounts;
- The work of inspectorates (such as OfSTED) and other bodies and
- Any other evidence source that we regard as necessary to facilitate the performance of our statutory duties.

We then consider whether there is evidence to suggest that there are significant weaknesses in arrangements. The NAO's guidance is clear that the assessment of what constitutes a significant weakness and the amount of additional audit work required to adequately respond to the risk of a significant weakness in arrangements is a matter of professional judgement. However, the NAO states that a weakness may be said to be significant if it:

- Exposes - or could reasonably be expected to expose - the Council to significant financial loss or risk;
- Leads to - or could reasonably be expected to lead to - significant impact on the quality or effectiveness of service or on the Council's reputation;
- Leads to - or could reasonably be expected to lead to - unlawful actions; or
- Identifies a failure to take action to address a previously identified significant weakness, such as failure to implement or achieve planned progress on action/improvement plans.

We should also be informed by a consideration of:

- The magnitude of the issue in relation to the size of the Council;
- Financial consequences in comparison to, for example, levels of income or expenditure, levels of reserves, or impact on budgets or cashflow forecasts;
- The impact of the weakness on the Council's reported performance;
- Whether the issue has been identified by the Council's own internal arrangements and what corrective action has been taken or planned;
- Whether any legal judgements have been made including judicial review;
- Whether there has been any intervention by a regulator or Secretary of State;
- Whether the weakness could be considered significant when assessed against the nature, visibility or sensitivity of the issue;
- The impact on delivery of services to local taxpayers; and
- The length of time the Council has had to respond to the issue.



Value for money

Responding to identified risks

Where our planning work has identified a risk of significant weakness, the NAO's guidance requires us to consider what additional evidence is needed to determine whether there is a significant weakness in arrangements and undertake additional procedures as necessary, including where appropriate, challenge of management's assumptions. We are required to report our planned procedures to the audit committee.

Reporting on VFM

In addition to the commentary on arrangements, where we are not satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources the 2020 Code has the same requirement as the 2015 Code in that we should refer to this by exception in the audit report on the financial statements.

However, a new requirement under the 2020 Code is for us to include the commentary on arrangements in a new Auditor's Annual Report. The 2020 Code states that the commentary should be clear, readily understandable and highlight any issues we wish to draw to the Council's attention or the wider public. This should include details of any recommendations arising from the audit and follow-up of recommendations issued previously, along with our view as to whether they have been implemented satisfactorily.

Status of our 2020/21 VFM planning

We have yet to commence our detailed VFM planning. Our initial risk assessment has resulted in the identification of the significant risk of weaknesses noted on the following page which we view as relevant to our responsibilities.



Value for Money Risks

What is the significant value for money risk?

Financial resilience - In 2019/20 we included a material uncertainty paragraph in our audit report highlighting the disclosure made by the Council in its financial statements on the basis of preparation of the accounts and the impact of C-19 on Council finance and its ability to continue as a going concern. This was not a modification to the audit report but reflected that a material uncertainty existed that may cast significant doubt on the Council's ability to continue providing the current level of services without an increase in planned income.

The financial landscape for the Council remains highly challenging and it will again need to undertake a going concern assessment covering a period up to 12 months from the expected date of final authorisation. It will also need to make an appropriate disclosure in the financial statements.

As at 31 March 2021, the councils short and long term position increased significantly compared to prior year. The council also granted £60m loan to its subsidiary (SAIL), made decisions to bring leisure centre in house and invested in property worth £89m.

	31 Mar 2021 £'000	31 Mar 2020 £'000	Movement £'000
Borrowing			
Short-term borrowings	129,950	35,122	94,828
Long-term borrowings	103,333	61,347	41,986

What arrangements does the risk affect?

- Financial Sustainability
- Governance
- Improving Economy, Efficiency & effectiveness

What will we do?

Our approach will focus on

- The adequacy of the Council's budget setting process including the robustness of any assumptions, income generation and cost pressures, used in medium term planning;
- The effective use of scenario planning to assist the budget setting process;
- The effectiveness of in year monitoring against the budget;
- The Council's success in prioritising resources whilst maintaining services;
- The savings plans and concepts in place, assessing the likelihood of whether these can provide the Council with the required savings/efficiencies over the medium term;
- The robustness of the assumptions the Council has made on any risks it is exposed to significant level of increase in borrowings;
- The assessment of Councils ability to refinance the debt, the cost of replacement borrowing and the Council's ability to borrow further should there be a need to do so;
- Appropriateness of the Council's capital financing strategy and commercial investments, including for example its minimum revenue provision policy for the repayment of debt.



Value for Money Risks

What is the significant value for money risk?

Exposure to commercial investments - The council is investing significantly in commercial activities through its wholly owned subsidiary - SAIL. As at 31 March 2021, the council provided £60m of loans to SAIL and received rent of £168k through properties owned by the subsidiary.

The council also formed partnership, called Brentwood Development Partnership. This is joint venture arrangement of councils wholly owned subsidiary (SAIL) and Morgan Sindall. The exposure to SAIL and other commercial investment has a significant impact on the council's future, as this is a key part of the council delivering balanced budgets going forward. There is a risk of significant weakness in the way the Council exercises appropriate governance and financial probity to understand and mitigate against the risks it could be exposed to from its increased commercial investments.

What arrangements does the risk affect?

- Financial Sustainability
- Improving Economy, Efficiency & effectiveness

What will we do?

We will engage EY Corporate finance to perform an assessment of assessment of sustainability and commercial viability of Council-owned subsidiaries and corporate vehicles. Our procedures will include:

- ▶ An assessment of key financial challenges and issues relevant to the subsidiaries;
- ▶ A review of current subsidiary governance approaches;
- ▶ An assessment of the impact of socio-economic forecasts on subsidiary performance; and
- ▶ Testing sensitivities driving income and expenditure



04

Audit materiality

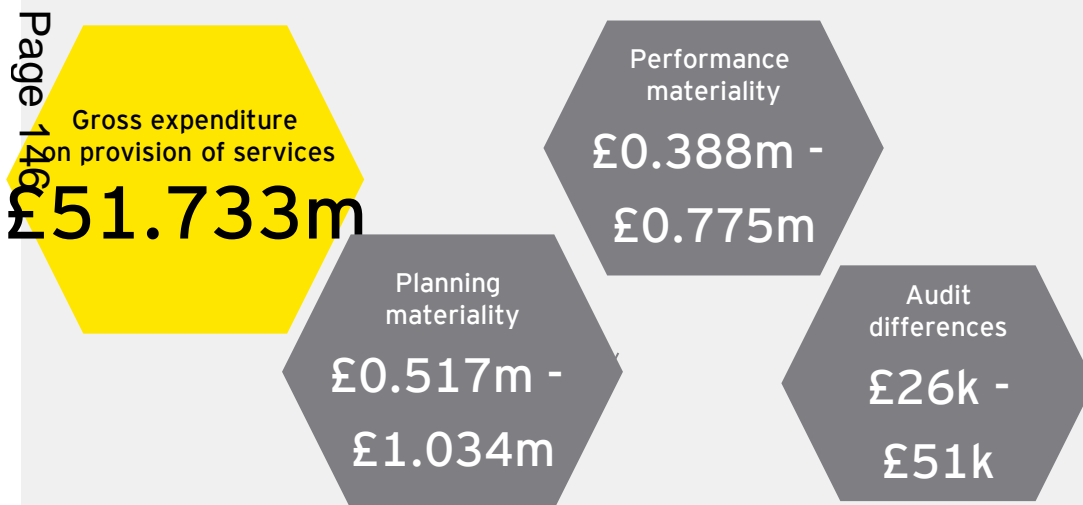


Materiality

Materiality

Due to material uncertainty reported in 2019-20 audit report and growth in borrowing/commercial acquisitions, we are required to consult with our professional practice team if we are proposing PM above 1%. The range provided represents 1%-2% of the gross revenue expenditure of the Council. We will communicate final materiality in our further updates to the Audit and Scrutiny Committee.

We will reassess materiality throughout the audit process. We consider that gross expenditure on the provision of services is the area of biggest interest to the users of the Council's accounts.



We request that the Audit and Scrutiny Committee confirm its understanding of, and agreement to, these materiality and reporting levels.

Key definitions

Planning materiality - the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality - the amount we use to determine the extent of our audit procedures. We have set performance materiality at £0.776m for the financial statements which represents 75% of planning materiality. This reflects the low level of error detected in our 2019/20 financial statements audit.

Audit difference threshold - we propose that misstatements identified below this threshold of £52,000 are deemed clearly trivial. The same threshold for misstatements is used for component reporting. We will report to you all uncorrected misstatements over this amount relating to the comprehensive income and expenditure statement, balance sheet and collection fund that have an effect on income or that relate to other comprehensive income.

Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow statement and movement in reserves statement or disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of the Audit and Scrutiny Committee, or are important from a qualitative perspective.



05

Scope of our audit



Scope of our audit

Objective and scope of our audit

Under the Code of Audit Practice our principal objectives are to review and report on the Council's financial statements and, by exception, where we are not satisfied that the Council had established arrangements for securing economy, efficiency and effectiveness in its use of resources to the extent required by the relevant legislation and the requirements of the Code.

We issue an audit report that covers:

1. Financial statement audit

Our objective is to form an opinion on the financial statements under International Standards on Auditing (UK). We also perform other procedures as required by auditing, ethical and independence standards, the Code and other regulations. We outline below the procedures we will undertake during the course of our audit.

Procedures required by standards

- Addressing the risk of fraud and error;
- Significant disclosures included in the financial statements;
- Entity-wide controls;
- Reading other information contained in the financial statements and reporting whether it is inconsistent with our understanding and the financial statements; and
- Auditor independence.

Procedures required by the Code

Reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance Statement; and Reviewing and reporting on the Whole of Government Accounts return, in line with the instructions issued by the NAO.

2. Arrangements for securing economy, efficiency and effectiveness (value for money)

As outlined in Section 03, we are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources and report a commentary on those arrangements.

Scope of our audit

Audit Process overview

Our audit involves:

- ▶ Identifying and understanding the key processes and internal controls; and
- ▶ Substantive tests of detail of transactions and amounts.

For 2020/21 we plan to follow a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

Analytics

We will use our analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:

- ▶ Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- ▶ Give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Audit Committee.

Internal audit

We will review internal audit plans and the results of their work. We will reflect on these when designing our overall audit approach and when developing our detailed testing strategy. We may also reflect relevant findings from their work in our reporting, where it raises issues that could have a material impact on the financial statements.

Scoping the group audit

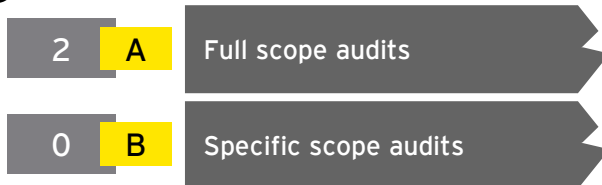
Group scoping

Our audit strategy for performing an audit of an entity with multiple locations is risk based. We identify components as:

- 1. Significant components:** A component is significant when it is likely to include risks of material misstatement of the group financial statements, either because of its relative financial size to the group (quantitative criteria), or because of its specific nature or circumstances (qualitative criteria). We generally assign significant components a full or specific scope given their importance to the financial statements.
- 2. Not significant components:** The number of additional components and extent of procedures performed depended primarily on: evidence from significant components, the effectiveness of group wide controls and the results of analytical procedures.

For all other components we perform other procedures to confirm that there is no risk of material misstatement within those locations. These procedures are detailed below.

Page 150



Scope definitions

A Full scope: locations where a full audit is performed to the materiality levels assigned by the Group audit team for purposes of the consolidated audit. Procedures performed at full scope locations support an interoffice conclusion on the reporting package. These may not be sufficient to issue a stand-alone audit opinion on the local statutory financial statements because of the materiality used and any additional procedures required to comply with local laws and regulations. The audit of Brentwood Borough Council Accounts and Seven Arches Investments Ltd is full scope (SAIL). Brentwood Borough Council is audited by EY LLP. SAIL is audited by M J Bushell Ltd.

B Specific scope: locations where the audit is limited to specific accounts or disclosures identified by the Group audit team based on the size and/or risk profile of those accounts.

Scoping the group audit (continued)

Key changes in scope from last year

- ▶ No changes in scope from prior year
- ▶ We have not identified, nor have we been made aware of any changes in the functions of the group or subsidiary; the levels of income and expenditure; or of the accounts production processes for 2020/21 and we will keep this under review

Details of other procedures

- ▶ Review of group wide entity level controls over these components
- ▶ Test consolidation journals and intercompany eliminations
- ▶ Enquiry of management about unusual transactions in these components.
- ▶ Verification of Existence & ownership of Investments/Assets
- ▶ Valuation Investments/Assets

Group audit team involvement in component audits

Auditing standards require us to be involved in the work of our component teams.

SAIL has a significant investment properties base and valuation of these investment properties has been raised as a significant risk, see section 2 above for the work Procedures. We will engage EYRE to review the valuation of assets owned by SAIL.

We will also perform the following procedures on the subsidiary:

- ▶ Review group wide entity level controls over the components, including the level of group management oversight and results of Internal Audit reviews;
- ▶ Test consolidation journals and intercompany eliminations;
- ▶ Perform analytical procedures and enquire of management about significant variances and unusual transactions in the components;
- ▶ Review the procedures performed by the finance team to ensure the subsidiary is consolidated appropriately;
- ▶ Test the material balances consolidated within Brentwood Borough Council financial statements;
- ▶ Review the associated disclosures to ensure these are in line with CIPFA Code of practice and associated guidance; and
- ▶ Request the component auditor, M J Bushell Ltd, to perform certain procedures on the subsidiary, SAIL for 2020/21, review the response to our instructions and if appropriate review the component auditors working papers.



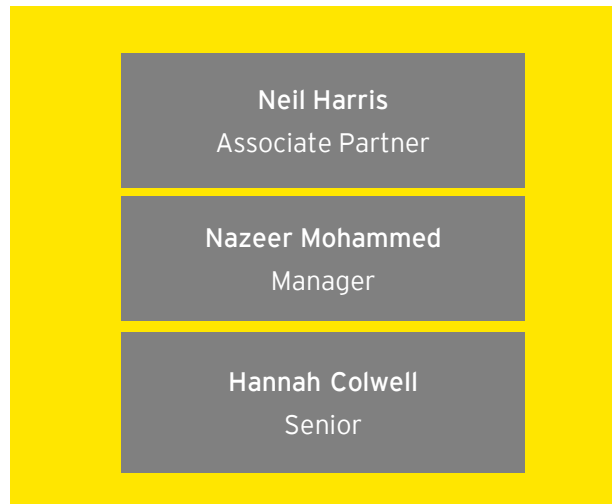
06

Audit team



Audit team

Audit team structure:



Use of specialists

- ▶ Our approach to the involvement of specialists, and the use of their work.

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Specialists
Valuation of Land and Buildings	Wilks Head & Eve (Brentwood Borough Council's property valuer and EY Real Estates Team)
Pensions disclosure	Barnett Waddingham (Essex Pension Fund Actuary), EY Pensions Advisory and PwC (Consulting Actuary to the National Audit Office)
IFM risk	EY Corporate Finance

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the Council's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- ▶ Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;
- ▶ Assess the reasonableness of the assumptions and methods used;
- ▶ Consider the appropriateness of the timing of when the specialist carried out the work; and
- ▶ Assess whether the substance of the specialist's findings are properly reflected in the financial statements.



07

Audit timeline





Indicative Audit timeline

Indicative timetable of communication and planned deliverables

Indicative timeline

Below is an indicative timetable showing the key stages of the audit and the planned deliverables we have agreed to provide to you through the audit cycle in 2020/21. Please note that we will communicate any changes to this plan to officers and members as soon as we can. From time to time matters may arise that require immediate communication with the Audit and Scrutiny Committee and we will discuss them with the Committee Chair as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.

Audit phase	Timetable	Audit and Scrutiny Committee Meeting timetable	Deliverables
Planning: Risk assessment and setting of scopes	November 2021	December 2021	Audit plan
Year end audit Audit Completion procedures	November 2021 - January 2022	TBC	
	January 2022	TBC	Audit Results Report
	February 2022	TBC	Annual Auditor's Report including commentary on VFM

Page 156





Page 157

08

Independence



Introduction

The FRC Ethical Standard and ISA (UK) 260 “Communication of audit matters with those charged with governance”, requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in December 2019, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications

Planning stage

- ▶ The principal threats, if any, to objectivity and independence identified by Ernst & Young (EY) including consideration of all relationships between you, your affiliates and directors and us;
- ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review;
- ▶ The overall assessment of threats and safeguards;
- ▶ Information about the general policies and process within EY to maintain objectivity and independence.

Final stage

- ▶ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed;
- ▶ Details of non-audit/additional services provided and the fees charged in relation thereto;
- ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us;
- ▶ Details of any non-audit/additional services to a UK PIE audit client where there are differences of professional opinion concerning the engagement between the Ethics Partner and Engagement Partner and where the final conclusion differs from the professional opinion of the Ethics Partner
- ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy;
- ▶ Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence; and
- ▶ An opportunity to discuss auditor independence issues.

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.

Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

Overall Assessment

Overall, we consider the safeguards that have been adopted appropriately mitigate the principal threats identified and we confirm that EY is independent and that Neil Harris, your audit engagement partner, and the audit engagement team have not compromised their objectivity and independence

Self interest threats

A self interest threat arises when EY has financial or other interests in the Council. Examples include where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you.

We believe that it is appropriate for us to undertake permissible non-audit services and we will comply with the policies that you have approved.

None of the services are prohibited under the FRC's ES or the National Audit Office's Auditor Guidance Note 01 and the services have been approved in accordance with your policy on pre-approval.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4.

There are no self interest threats at the date of this report.

Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements. There are no self review threats at the date of this report.

Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of the Council. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decision based on that work. There are no management threats at the date of this report.

Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise. There are no other threats at the date of this report.

Other communications

EY Transparency Report 2021

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2021: [EY UK 2021 Transparency Report | EY UK](#)



09

Appendices



Appendix A

Fees

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Communities and Local Government. PSAA has published a scale fee for all relevant bodies. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

	Planned fee 2020/21 (£)	Final fee 2019/20 (£)
Scale Fee - Code work [note 1]	52,365	52,365
Additional fees:		
Property valuations significant risk including review of SAIL assets	7,500-9,000	7,585
IFRS related material uncertainty	TBC	1,500
Group consolidation	2,000-3,000	1,932
VFM risk	3,000	3,000
Going concern assessment and disclosure	3,000	3,000
Additional fee to address Covid-19 related risks	-	1,500
New VFM requirements	6,000- 11,000	-
Review of VFM risk by EY corporate finance	16,000-18,000	-
Additional work on pensions liability	2,500	2,100
Total audit	TBC	72,982
Total other non-audit services	0	0
Total fees	TBC	72,982

The agreed fee presented is based on the following assumptions:

- Officers meeting the agreed timetable of deliverables;
- Our accounts opinion being unqualified;
- Appropriate quality of documentation is provided by the Council;
- The Council has an effective control environment;
- EY internal consultation on the audit report in line with 2019/20.

If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed in advance.

Fees for the auditor's consideration of correspondence from the public and formal objections will be charged in addition to the scale fee.

All fees exclude VAT





Notes:

1. We are currently in discussion with PSAA nationally about an increase to the scale fee. For Brentwood Borough Council we proposed revised scale fee of £ 80,952. This is yet to be determined by PSAA.
2. Ranges for 2020/21 additional fees based on prior year experience where appropriate.

Appendix B



Required communications with the Audit and Scrutiny Committee

We have detailed the communications that we must provide to the Audit and Scrutiny Committee.

			 Our Reporting to you
Required communications	 What is reported?	  When and where	
Terms of engagement	Confirmation by the Audit and Scrutiny Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.	
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.	
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team	Outline Audit Plan, December 2021 meeting of the Audit and Scrutiny Committee.	
Significant findings from the audit	<ul style="list-style-type: none"> ▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures ▶ Significant difficulties, if any, encountered during the audit ▶ Significant matters, if any, arising from the audit that were discussed with management ▶ Written representations that we are seeking ▶ Expected modifications to the audit report ▶ Other matters if any, significant to the oversight of the financial reporting process 	Audit Results Report, January 2022 (TBC) meeting of the Audit and Scrutiny Committee.	

Appendix B

Required communications with the Audit and Scrutiny Committee (continued)

		Our Reporting to you
Required communications	 What is reported?	 When and where
Page 164	<p>Going concern</p> <p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> ▶ Whether the events or conditions constitute a material uncertainty ▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements ▶ The adequacy of related disclosures in the financial statements 	Audit Results Report, January 2022 (TBC) meeting of the Audit and Scrutiny Committee.
	<p>Misstatements</p> <ul style="list-style-type: none"> ▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation ▶ The effect of uncorrected misstatements related to prior periods ▶ A request that any uncorrected misstatement be corrected ▶ Corrected misstatements that are significant ▶ Material misstatements corrected by management 	Audit Results Report, January 2022 (TBC) meeting of the Audit and Scrutiny Committee.
	<p>Fraud</p> <ul style="list-style-type: none"> ▶ Enquiries of the Audit Committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity ▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist ▶ A discussion of any other matters related to fraud 	Audit Results Report, January 2022 (TBC) meeting of the Audit and Scrutiny Committee.
	<p>Related parties</p> <p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> ▶ Non-disclosure by management ▶ Inappropriate authorisation and approval of transactions ▶ Disagreement over disclosures ▶ Non-compliance with laws and regulations ▶ Difficulty in identifying the party that ultimately controls the entity 	Audit Results Report, January 2022 (TBC) meeting of the Audit and Scrutiny Committee.






Appendix B

Required communications with the Audit and Scrutiny Committee (continued)

		Our Reporting to you
Required communications	What is reported?	When and where
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> ▶ The principal threats ▶ Safeguards adopted and their effectiveness ▶ An overall assessment of threats and safeguards ▶ Information about the general policies and process within the firm to maintain objectivity and independence 	<p>Audit Plan, December 2021</p> <p>Audit results report, January 2022 (TBC)</p>
Internal confirmations	<ul style="list-style-type: none"> ▶ Management's refusal for us to request confirmations ▶ Inability to obtain relevant and reliable audit evidence from other procedures 	<p>Audit Results Report, January 2022 (TBC) meeting of the Audit and Scrutiny Committee.</p>
Consideration of laws and regulations	<ul style="list-style-type: none"> ▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off ▶ Enquiry of the Audit Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Committee may be aware of 	
Internal controls	<ul style="list-style-type: none"> ▶ Significant deficiencies in internal controls identified during the audit 	
Representations	<ul style="list-style-type: none"> ▶ Written representations we are requesting from management and/or those charged with governance 	
Material inconsistencies and misstatements	<ul style="list-style-type: none"> ▶ Material inconsistencies or misstatements of fact identified in other information which management has refused to revise 	<p>Audit Results Report, January 2022 (TBC) meeting of the Audit and Scrutiny Committee.</p>
Auditors report	<ul style="list-style-type: none"> ▶ Key audit matters that we will include in our auditor's report ▶ Any circumstances identified that affect the form and content of our auditor's report 	

Appendix B

Required communications with the Audit and Scrutiny Committee (continued)

Required communications	 What is reported?	 Our Reporting to you
Group Audits	 What is reported?	  When and where
Group Audits	<ul style="list-style-type: none"> ▶ An overview of the type of work to be performed on the financial information of the components ▶ An overview of the nature of the group audit team’s planned involvement in the work to be performed by the component auditors on the financial information of significant components ▶ Instances where the group audit team’s evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor’s work ▶ Any limitations on the group audit, for example, where the group engagement team’s access to information may have been restricted ▶ Fraud or suspected fraud involving group management, component management, employees who have significant roles in group-wide controls or others where the fraud resulted in a material misstatement of the group financial statements. 	Audit Plan, December 2021 Audit Results Report, January 2022 (TBC)

Additional audit information

Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 02, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

Our responsibilities required by auditing standards

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council’s internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Concluding on the appropriateness of management’s use of the going concern basis of accounting.
- ▶ Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Council to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements, including the board’s statement that the annual report is fair, balanced and understandable, the Audit Committee reporting appropriately addresses matters communicated by us to the Committee and reporting whether it is materially inconsistent with our understanding and the financial statements; and Maintaining auditor independence.

Page 167

Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines the locations at which we conduct audit procedures to support the opinion given on the financial statements; and the level of work performed on individual account balances and financial statement disclosures.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

This page is intentionally left blank

Members Interests

Members of the Council must declare any pecuniary or non-pecuniary interests and the nature of the interest at the beginning of an agenda item and that, on declaring a pecuniary interest, they are required to leave the Chamber.

- **What are pecuniary interests?**

A person's pecuniary interests are their business interests (for example their employment trade, profession, contracts, or any company with which they are associated) and wider financial interests they might have (for example trust funds, investments, and asset including land and property).

- **Do I have any disclosable pecuniary interests?**

You have a disclosable pecuniary interest if you, your spouse or civil partner, or a person you are living with as a spouse or civil partner have a disclosable pecuniary interest set out in the Council's Members' Code of Conduct.

- **What does having a disclosable pecuniary interest stop me doing?**

If you are present at a meeting of your council or authority, of its executive or any committee of the executive, or any committee, sub-committee, joint committee, or joint sub-committee of your authority, and you have a disclosable pecuniary interest relating to any business that is or will be considered at the meeting, you must not :

- participate in any discussion of the business at the meeting, of if you become aware of your disclosable pecuniary interest during the meeting participate further in any discussion of the business or,
- participate in any vote or further vote taken on the matter at the meeting.

These prohibitions apply to any form of participation, including speaking as a member of the public.

- **Other Pecuniary Interests**

Other Pecuniary Interests are also set out in the Members' Code of Conduct and apply only to you as a Member.

If you have an Other Pecuniary Interest in an item of business on the agenda then you must disclose that interest and withdraw from the room while that business is being considered

- **Non-Pecuniary Interests**

Non –pecuniary interests are set out in the Council's Code of Conduct and apply to you as a Member and also to relevant persons where the decision might reasonably be regarded as affecting their wellbeing.

A 'relevant person' is your spouse or civil partner, or a person you are living with as a spouse or civil partner

If you have a non-pecuniary interest in any business of the Authority and you are present at a meeting of the Authority at which the business is considered, you must disclose to that meeting the existence and nature of that interest whether or not such interest is registered on your Register of Interests or for which you have made a pending notification.

Audit and Scrutiny Committee Term of Reference

The Audit and Scrutiny Committee provides advice to the Council and the committees on the effectiveness of the arrangements for the proper administration of the Council's financial affairs, including all relevant strategies and plans.

It also acts as the Council's Overview and Scrutiny Committee with all the powers under Part 3 of the Local Authorities (Committee System) (England) Regulations 2012, and discharges the functions under section 19 of the Police and Justice Act 2006 (local authority scrutiny of crime and disorder matters).

Without prejudice to the generality of the above, the terms of reference include those matters set out below.

Audit Activity

- (a) To approve the Annual Internal Audit risk based plan of work.
- (b) To consider the Head of Internal Audit's annual report and opinion, and a summary of Internal Audit activity and the level of assurance it can give over the Council's corporate governance, risk management and internal control arrangements.
- (c) To consider regular progress reports from Internal Audit on agreed recommendations not implemented within a reasonable timescale.
- (d) To consider the External Auditor's annual letter, relevant reports, and the report to those charged with governance.
- (e) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- (f) To consider the arrangements for the appointment of the Council's Internal and External Auditors.

Regulatory Framework

- 1) To review any issue referred to it by a Statutory Officer of the Council or any Council body.
- 2) To monitor the effective development and operation of risk management and corporate governance in the Council.

- 3) To monitor Council policies and strategies on an Annual basis

Whistleblowing
Money Laundering
Anti-Fraud and Corruption
Insurance and Risk Management
Emergency Planning
Business Continuity

- 4) To monitor the corporate complaints process.
- 5) To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
- 6) To consider the Council's compliance with its own and other published standards and controls.
- 7) To monitor the Council processes in relation to
 - Freedom of Information
 - Member Enquires
- 8) To monitor the Council's Data Quality arrangements.
- 9) To monitor the Council's Member's Training arrangements.

Accounts

- 1) To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
- 2) To review the Council's Annual Governance Statement.
- 3) To consider the External Auditor's report to those charged with governance on issues arising from the audit of the accounts.

Scrutiny Activity

- 1) Responsible to scrutinise any matters as identified and agreed by the Policy, Resources and Economic Development Committee as set out in the Audit and Scrutiny Procedure rules.
- 2) To report to the Policy, Resources and Economic Development Committee or the appropriate committee on the progress of any matters that have been requested and to make relevant recommendations as required.
- 3) To establish working groups as appropriate (in line with agreed protocols) to undertake the scrutiny of any matters requested by the Policy, Resources and Economic Development Committee, including setting their terms of reference, the reporting arrangements, and to co-ordinate and review the work of the working groups.
- 4) Responsibility for the monitoring of Council service performance, including Performance Indicators and, Formal Complaints, making reports if required to any committee, or subcommittee, any officer of the Local Authority, or any joint committee on which the Local Authority is represented, or any sub-committee of such a committee.
- 5) To review and/or scrutinise decisions made, or other action taken, in connection with the discharge of any functions of the Local Authority.
- 6) To deal with those issues raised through the 'Councillor Call for Action' scheme in line with agreed protocols and procedures.
- 7) To review and/or scrutinise decisions made, or other action taken, in connection with the discharge by the responsible authorities of their crime and disorder functions.
- 8) To make reports or recommendations to the Local Authority with respect to the discharge by the responsible authorities of their crime and disorder functions.

This page is intentionally left blank